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**EXHIBIT D**  
**PROFFESIONAL FEES FOR THE PERIOD**  
**OCTOBER 1, 2019 THROUGH OCTOBER 31, 2019**

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/02/2019				
Martin, Blake	Update the nuclear decommissioning trust financial statement number tie-out to FY'18 10k working paper.	\$230.00	0.5	\$115.00
Martin, Blake	Review the nuclear decommissioning trust scoping and concluding analytics working paper.	\$230.00	3.5	\$805.00
Martin, Blake	Perform documentation within the nuclear decommissioning trust variance analysis control working paper regarding approval evidence.	\$230.00	0.5	\$115.00
10/03/2019				
Azebu, Matt	Review tie out of nuclear decommissioning trust financial statements to audit testing workpapers.	\$230.00	1.5	\$345.00
Brown, Erin	Prepare nuclear decommissioning trust financial statement analytic and scoping review.	\$180.00	1.5	\$270.00
Martin, Blake	Clear notes within concluding analytic review documentation for the nuclear decommissioning trust	\$230.00	0.5	\$115.00
Martin, Blake	Prepare the audit report of the nuclear decommission trust audit financial statements for final issuance.	\$230.00	3.5	\$805.00
Martin, Blake	Review the nuclear decommissioning trust scoping and concluding analytics working paper.	\$230.00	2.5	\$575.00
Martin, Blake	Clear notes within the account scoping workpaper for the nuclear decommissioning trust	\$230.00	1.0	\$230.00
10/04/2019				
Azebu, Matt	Review final audit report to be issued for the nuclear decommission trust audits.	\$230.00	0.8	\$184.00
Azebu, Matt	Review audit communication presentation to the trust committee for the nuclear decommission trust prior to issuance.	\$230.00	0.7	\$161.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/04/2019				
Martin, Blake	Prepare audit committee communication letter to communicate the audit result for the nuclear decommission trust audit.	\$230.00	3.5	\$805.00
Raj, Reshma	Perform tie-out procedures on the qualified trust fund under California Public Utilities Commission.	\$180.00	1.5	\$270.00
Raj, Reshma	Perform tie-out procedures on the qualified trust under Federal Energy Regulatory Commission.	\$180.00	1.5	\$270.00
Raj, Reshma	Perform tie-out procedures on the non-qualified trust fund under California Public Utilities Commission.	\$180.00	2.0	\$360.00
Ranganathan, Akshaya	Review non-qualified trust Tie-out procedures performed for nuclear decommission trust audit.	\$230.00	1.5	\$345.00
Ranganathan, Akshaya	Review Qualified trust tie-out procedures performed for NDT Audit 2018.	\$230.00	1.5	\$345.00
10/07/2019				
Martin, Blake	Update the audit status for the nuclear decommissioning trust audit.	\$230.00	0.5	\$115.00
10/15/2019				
Azebu, Matt	Review documentation of nuclear decommissioning trust summary memo outlining results of audit team findings.	\$230.00	2.5	\$575.00
10/16/2019				
Martin, Blake	Perform management and archival procedures related to the working papers included within the Nuclear Decommissioning Trust Audit File.	\$230.00	2.5	\$575.00
Ncho-Oguie, Jean-Denis	Review Financial Statements for the qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review Financial Statements for the Non-Qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	2.0	\$760.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/16/2019				
Ncho-Oguie, Jean-Denis	Review draft Financial Statements for the Non-Qualified trust fund under Federal Energy Regulatory Commission for the nuclear decommission trust.	\$380.00	1.0	\$380.00
Soni, Soni	Draft engagement letter for the qualified trust in the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
10/17/2019				
Maraju, Bhaskar I-pa	Prepare engagement letter for the qualified trust in the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
Maraju, Bhaskar I-pa	Prepare engagement letter for the non-qualified trust in the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
Soni, Soni	Draft engagement letter for the non-qualified trust audit in the nuclear decommission trust audit.	\$120.00	2.5	\$300.00
10/18/2019				
Azebu, Matt	Review tie out of amounts included in the nuclear decommissioning trust financial statements to audit work.	\$230.00	1.5	\$345.00
Ncho-Oguie, Jean-Denis	Review investment testing for the qualified trust fund under Federal Energy Regulatory Commission.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review investment testing for the qualified master trust fund under California Public Utilities Commission.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review cost reimbursement testing performed on the non-qualified master trust fund under California Public Utilities Commission.	\$380.00	2.0	\$760.00
Soni, Soni	Continue to draft engagement letter for the non-qualified trust audit in the nuclear decommission trust audit.	\$120.00	1.5	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/21/2019				
Ncho-Oguie, Jean-Denis	Review internal control over management override for the qualified master trust fund under California Public Utilities Commission.	\$380.00	1.5	\$570.00
Soni, Soni	Continue to draft engagement letter for the qualified trust in the nuclear decommission trust audit.	\$120.00	1.0	\$120.00
10/22/2019				
Martin, Blake	Compile the nuclear decommissioning trust stand-alone audit file for archive.	\$230.00	5.0	\$1,150.00
Ravindran, Sarradha	Continue to perform accounting consultation research on terms of the engagement letter for the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
10/23/2019				
Martin, Blake	Management and compilation of the Nuclear Decommissioning Trust stand-alone audit file for archive.	\$230.00	7.5	\$1,725.00
Ncho-Oguie, Jean-Denis	Review Financial Statement tie-out for the Non-Qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review Financial Statement tie-out for the Non-Qualified trust fund under Federal Energy Regulatory Commission for the nuclear decommission trust.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review Financial Statement tie-out for the qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	1.0	\$380.00
Ravindran, Sarradha	Perform accounting consultation research on terms of the engagement letter for the nuclear decommission trust audit.	\$120.00	2.0	\$240.00
10/24/2019				
Ncho-Oguie, Jean-Denis	Review audit planning/summary memo for the nuclear decommissioning master trust.	\$380.00	2.0	\$760.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>2018 NDT Audit Services</i></b>				
10/25/2019				
Ravindran, Sarradha	Continue to prepare documentation consideration on the appropriate terms for the engagement letter for the nuclear decommission trust audit.	\$120.00	2.0	\$240.00
Ravindran, Sarradha	Prepare documentation consideration on the appropriate terms for the engagement letter for the nuclear decommission trust audit.	\$120.00	2.0	\$240.00
10/28/2019				
Martin, Blake	Organize the nuclear decommissioning trust Fiscal Year 2018 audit file.	\$230.00	2.0	\$460.00
Ravindran, Sarradha	Draft language for the terms of the engagement letter for the nuclear decommission trust audit.	\$120.00	1.0	\$120.00
10/29/2019				
Maraju, Bhaskar I-pa	Review the finalized engagement letter draft for the nuclear decommission trust audit.	\$120.00	0.2	\$24.00
Soni, Soni	Finalize the edits in engagement letter draft for the nuclear decommission trust audit.	\$120.00	0.5	\$60.00
Subtotal for 2018 NDT Audit Services:			91.2	\$20,484.00

### ***2019 Audit Services***

10/01/2019				
Alfahhad, Abdulrahman	Prepare tool testing around Service Management Center ticketing tool for change management process.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Prepare tool testing around enterprise batch scheduling tool.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Prepare tool testing around the tool that tracks incidents, changes and approvals for change management and back-up process.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Prepare tool testing around Oracle Identity Manager that manages the user access.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/01/2019				
Azebu, Matt	Discussion with E. Brown (Deloitte) regarding approach to the Source to Pay controls documentation.	\$230.00	0.5	\$115.00
Azebu, Matt	Review draft financial statements on Form 10-Q in preparation for comment meeting.	\$230.00	2.0	\$460.00
Azebu, Matt	Meeting with A. Chung, K. Mallonee (PG&E) to discuss comments on the draft financial statements for Q3'19.	\$230.00	0.5	\$115.00
Brown, Erin	Discussion with M. Azebu (Deloitte) regarding approach to the Source to Pay controls documentation.	\$180.00	0.5	\$90.00
Brown, Erin	Prepare procedures to assess Source to Pay controls.	\$180.00	3.0	\$540.00
Brown, Erin	Attend the September 2019 potential adjustment report review meeting with R. Uy (Deloitte), D. Thomason, P. Ong, J. Garboden (PG&E).	\$180.00	1.0	\$180.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	2.0	\$360.00
Brown, Erin	Assess PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$180.00	1.0	\$180.00
Chopra, Harshita	Analyze the risk results for the entity through the use of Deloitte Signal to assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue analyzing the risk results for the entity through the use of Deloitte Signal including assessing analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	1.5	\$270.00
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	0.5	\$90.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/01/2019				
Chopra, Harshita	Continue analyzing the risk results for the entity through the use of Deloitte Signal including assessing analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	3.0	\$540.00
Choudhury, Viki	Document audit testing around data transfer monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Choudhury, Viki	Evaluate audit evidence around data transfer monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Cochran, James	Evaluate the status for the information technology audit against the planned progress.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Address review comments on change management review on SAP system's data warehouse.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review comments on the monthly batch jobs review on SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review comments on password configuration for SAP system database.	\$230.00	1.0	\$230.00
K, Kavya	Address notes on internal control testing around user access request review in Oracle Identity Manager.	\$200.00	1.0	\$200.00
K, Kavya	Work on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Continue to prepare documentation on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Address notes on the password synchronization configuration for the SAP system.	\$200.00	1.0	\$200.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/01/2019				
Kamra, Akanksha	Assess the design and implementation of the entity level control over control activities.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Document the rationale of selective journal entries posted to assess any risks of management override of controls.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the order from the utility commission to check for impact on the Company's revenue or regulatory accounts.	\$290.00	1.0	\$290.00
Long, Brittany	Review privileged access control for SAP system.	\$290.00	2.0	\$580.00
Long, Brittany	Review documentation of automated control around purchase order and invoice matching in the procurement process.	\$290.00	2.0	\$580.00
Long, Brittany	Review overall audit status for the information technology testing.	\$290.00	1.0	\$290.00
Long, Brittany	Review the control over system changes performed by appropriate change implementer.	\$290.00	2.0	\$580.00
Long, Brittany	Review prior year information technology documentation to familiarize with the testing approach for in-scope systems.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review change management control around approval of any changes to restricted system settings for SAP system, Business Planning & Consolidation module.	\$290.00	1.8	\$522.00
Misra, Saurabh	Review change management control around debugging access for SAP system, Business Planning & Consolidation module.	\$290.00	1.2	\$348.00
Misra, Saurabh	Review privileged access on monitoring administrative access for SAP system, Business Planning & Consolidation module.	\$290.00	1.5	\$435.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/01/2019				
Misra, Saurabh	Review privileged access on system query for SAP system, Business Planning & Consolidation module.	\$290.00	1.5	\$435.00
Ncho-Oguie, Jean-Denis	Review Q3 financial statement variance analysis for cash flow statement.	\$380.00	1.0	\$380.00
Rice, Blake	Review third quarter review work progress to understand the project status.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Assess regulatory documents for revenue testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Close notes on billings memo related to automated controls.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to update potential adjustment report control testing documentation.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to update potential adjustment report control testing documentation.	\$200.00	1.5	\$300.00
Uy, Rycel	Attend the September 2019 potential adjustment report meeting with E. Brown (Deloitte), D. Thomason, P. Ong, J. Garboden (PG&E).	\$200.00	1.0	\$200.00
Uy, Rycel	Update potential adjustment report control testing documentation.	\$200.00	2.0	\$400.00
Uy, Rycel	Complete the roadmap for independence consideration for Quarter 3.	\$200.00	0.5	\$100.00
Uy, Rycel	Draft risk assessment for Quarter 3 2019 by documenting fraud risk factors.	\$200.00	1.0	\$200.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	2.0	\$460.00
Varshney, Swati	Review the control design and implementation on indirect control related to control environment.	\$230.00	3.0	\$690.00
Varshney, Swati	Address notes related to guided risk assessment on debt.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/02/2019				
Alfahhad, Abdulrahman	Continue to prepare tool testing around Service Management Center ticketing tool for change management process.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Continue to prepare tool testing around enterprise batch scheduling tool.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Prepare tool testing around the monitoring tool for the information technology infrastructure servers.	\$200.00	3.0	\$600.00
Brown, Erin	Assess PG&E's vendor change control over Source to Pay.	\$180.00	2.5	\$450.00
Brown, Erin	Assess PG&E's approval structure control over Source to Pay.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding approach to the Source to Pay controls documentation.	\$180.00	1.5	\$270.00
Brown, Erin	Prepare open item listing for requests made in the indirect controls.	\$180.00	1.0	\$180.00
Cochran, James	Review documentation prepared for access security testing for general ledger.	\$380.00	1.0	\$380.00
Long, Brittany	Review internal control testing around proper testing and approval of system changes in data transfer system.	\$290.00	1.5	\$435.00
Long, Brittany	Continue to review privileged access control over network layer of the information technology infrastructure.	\$290.00	2.0	\$580.00
Long, Brittany	Review privileged access control over database layer of the information technology infrastructure.	\$290.00	1.0	\$290.00
Long, Brittany	Review internal control testing around proper testing and approval of system changes in procurement system.	\$290.00	1.5	\$435.00
Long, Brittany	Review internal control testing around proper testing and approval of system changes in the customer billing system.	\$290.00	1.5	\$435.00
Murdock, Elizabeth	Discussion with P. Ong, N. Riojas, A. West, J. Hong (PG&E), B. Rice (Deloitte) regarding gas transmission asset retirement obligations.	\$330.00	0.5	\$165.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/02/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding electric revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with P. Ong, N. Riojas, A. West, J. Hong (PG&E), E. Murdock (Deloitte) regarding gas transmission asset retirement obligations.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding electric revenue substantive analytic testing approach.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform research to obtain support related to transmission revenues that may impact the electric revenue testing workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update documentation in electric revenue substantive analytic workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding approach to the Source to Pay controls documentation.	\$200.00	1.5	\$300.00
Uy, Rycel	Draft risk assessment for Quarter 3 2019 by documenting accounting risks factors.	\$200.00	1.5	\$300.00
Uy, Rycel	Document observations for potential adjustment report control testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to document observations for potential adjustment report control testing.	\$200.00	3.0	\$600.00
10/03/2019				
Alfahhad, Abdulrahman	Continue to prepare tool testing around the tool that tracks incidents, changes and approvals for change management and back-up process.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to prepare tool testing around Oracle Identity Manager that manages the user access.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to prepare tool testing around the monitoring tool for the information technology infrastructure servers.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/03/2019				
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Brown, Erin	Prepare a list of questions to inquire to assess Source to Pay controls.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with B. Martin (Deloitte), A. Jones (PG&E) regarding the approval structure control over Source to Pay.	\$180.00	0.5	\$90.00
Brown, Erin	Continue to assess PG&E's approval structure control over Source to Pay.	\$180.00	1.0	\$180.00
Brown, Erin	Assess PG&E's vendor change control over Source to Pay.	\$180.00	1.0	\$180.00
Brown, Erin	Assess PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$180.00	2.0	\$360.00
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	1.1	\$198.00
Chopra, Harshita	Continue to research the variances which were above threshold per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	3.5	\$630.00
Chopra, Harshita	Research the variances which were above threshold per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Prepare privileged access testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00

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### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/03/2019				
Fazil, Mohamed	Prepare user access review testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare user access review testing for SAP system, data warehouse module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare user access review testing for SAP system, Governance, Risk and Compliance module.	\$230.00	2.0	\$460.00
K, Kavya	Document internal control testing around data queries are restricted in SAP system's data warehouse.	\$200.00	2.0	\$400.00
K, Kavya	Continue to document internal control testing around data queries are restricted in SAP system's data warehouse.	\$200.00	2.0	\$400.00
K, Kavya	Document internal control testing around data queries are restricted in SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to review interim period information technology testing status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update control testing tracker to show the current testing status including outstanding requests.	\$230.00	1.5	\$345.00
Long, Brittany	Review segregation of duties control over customer billing application.	\$290.00	1.0	\$290.00
Long, Brittany	Review access security testing for privilege access control in the network layer.	\$290.00	1.0	\$290.00
Long, Brittany	Review configuration testing performed for the network layer.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to review interim period information technology testing status.	\$290.00	0.5	\$145.00
Long, Brittany	Review the authorization control over debug access to production environment.	\$290.00	1.8	\$522.00

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### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/03/2019				
Long, Brittany	Review information technology job scheduling control over customer billing application.	\$290.00	1.2	\$348.00
Martin, Blake	Discussion with E. Brown (Deloitte), A. Jones (PG&E) regarding the approval structure control over Source to Pay.	\$230.00	0.5	\$115.00
Misra, Saurabh	Review default password testing for SAP system, data warehouse module.	\$290.00	1.2	\$348.00
Misra, Saurabh	Review change management control around monitoring system setting changes for SAP system, data warehouse module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review privileged access on system data flows for SAP system, data warehouse module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review monitoring control over resolution of exceptions from process chain for SAP system, data warehouse module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review change management control around restricted access to implement changes for SAP system, data warehouse module.	\$290.00	1.8	\$522.00
Nambiar, Sachin	Document internal control testing on the privileged access to the operating systems is restricted to authorized group.	\$200.00	1.0	\$200.00
Rice, Blake	Discussion with N. Riojas (PG&E) regarding asset retirement obligations and scheduling.	\$230.00	1.0	\$230.00
Rice, Blake	Clear notes to the materiality memo.	\$230.00	3.0	\$690.00
Rice, Blake	Attend the September 2019 Potential Adjustment Report review meeting with R. Uy (Deloitte), D. Thomason, J. Garboden (PG&E).	\$230.00	1.0	\$230.00
Schloetter, Lexie	Update substantive analytic on electric revenue workpaper for impacts of new accounts.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Review audit support provided by client against the listing of requests made.	\$200.00	0.5	\$100.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/03/2019				
Schloetter, Lexie	Document analysis of bankruptcy impacts in workpaper related to electric revenue.	\$200.00	4.0	\$800.00
Uy, Rycel	Update potential adjustment report control testing documentation.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to update potential adjustment report control testing documentation.	\$200.00	3.5	\$700.00
Uy, Rycel	Attend the September 2019 Potential Adjustment Report review meeting with B. Rice (Deloitte), D. Thomason, J. Garboden (PG&E).	\$200.00	1.0	\$200.00
Varshney, Swati	Review the control design and implementation on indirect control related to the entity's risk assessment process.	\$230.00	3.0	\$690.00
Varshney, Swati	Review the control design and implementation on indirect control related to monitoring control.	\$230.00	2.0	\$460.00
Varshney, Swati	Review benchmarking of disclosures of company with most comparable company in group and its related assessment.	\$230.00	2.0	\$460.00
10/04/2019				
Alfahhad, Abdulrahman	Continue to document audit evidence obtained on tool testing around Service Management Center ticketing tool for change management process.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Continue to document evidence obtained on tool testing around enterprise batch scheduling tool.	\$200.00	1.2	\$240.00
Alfahhad, Abdulrahman	Continue to document audit evidence on tool testing around the tool that tracks incidents, changes and approvals for change management and back-up process.	\$200.00	1.8	\$360.00
Alfahhad, Abdulrahman	Continue to document audit evidence on tool testing around Oracle Identity Manager that manages the user access.	\$200.00	2.0	\$400.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/04/2019				
Alfahhad, Abdulrahman	Continue to document audit evidence on tool testing around the monitoring tool for the information technology infrastructure servers.	\$200.00	1.5	\$300.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Brown, Erin	Assess PG&E's Vendor Change control over Source to Pay.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's approval structure control design around Source to Pay.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding Source to Pay controls documentation.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with B. Martin (Deloitte), O. Tapia (PG&E) regarding the Vendor Change request control over Source to Pay.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the summarization of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/04/2019				
Choudhury, Viki	Prepare audit documentation on the access security around batch job processing in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Choudhury, Viki	Prepare audit documentation on the change management control around monitoring changes entered by system developers for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Choudhury, Viki	Address notes on Meter Data Management System for the new user access testing.	\$230.00	0.5	\$115.00
Choudhury, Viki	Address notes on new user access testing for access security for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Choudhury, Viki	Address notes on Meter Data Management System password setting testing.	\$230.00	0.5	\$115.00
Choudhury, Viki	Address notes on new user access testing for access security for the procurement system.	\$230.00	0.5	\$115.00
Choudhury, Viki	Address notes on Windows network password settings work paper.	\$230.00	0.5	\$115.00
Choudhury, Viki	Address notes on testing of password setting compliance for information technology system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare documentation an implementation selection on internal control that addresses approval of system application changes before being implemented.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare status update on information technology workpaper status.	\$230.00	1.0	\$230.00
K, Kavya	Document internal control understanding of the SAP system infrastructure layer details established by the company.	\$200.00	3.0	\$600.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/04/2019				
K, Kavya	Perform analysis on user validation from user access review reports.	\$200.00	2.0	\$400.00
K, Kavya	Continue to perform analysis on user validation from user access review reports.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to review interim workpaper status to understand the overall project timeline.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document the consideration related to control observations from SAP system testing.	\$230.00	2.0	\$460.00
Long, Brittany	Review privileged access control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Review the common control testing over managing the approval of changes to system application.	\$290.00	1.0	\$290.00
Long, Brittany	Review the common control over appropriate authorization to implement changes to system application.	\$290.00	1.0	\$290.00
Long, Brittany	Review password configuration control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to review interim workpaper status to understand the overall project timeline.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with E. Brown (Deloitte), O. Tapia (PG&E) regarding the Vendor Change request control over Source to Pay.	\$230.00	0.5	\$115.00
Meredith, Wendy	Discussion with E. Murdock (Deloitte) regarding engagement hours and billings.	\$380.00	0.3	\$114.00
Misra, Saurabh	Review change management control around debugging access for SAP system, data warehouse module.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review password configuration testing for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review default password testing for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.3	\$377.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/04/2019				
Misra, Saurabh	Review privileged access around restricted access on data table update for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.7	\$493.00
Murdock, Elizabeth	Meet with S. Hunter (PGE) to discuss potential accounting impact to the company for current quarter activities during third quarter.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Discussion with W. Meredith (Deloitte) regarding engagement hours and billings.	\$330.00	0.3	\$99.00
Rice, Blake	Prepare the estimated time to completion of the audit as of end of September based on progress made in each audit areas.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding billings control risk assessment.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Perform research on electric revenue workpaper for new accounts.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding billings control risk assessment.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding Source to Pay controls documentation.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with C. Fong (PG&E) regarding electric revenue testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update documentation on revenue requirements for electric revenue.	\$200.00	1.0	\$200.00
Uy, Rysel	Continue to document observations of September 2019 potential adjustment report meeting.	\$200.00	4.0	\$800.00
Uy, Rysel	Document observations of September 2019 potential adjustment report meeting.	\$200.00	4.0	\$800.00
Varshney, Swati	Review summary of analyst reports on PG&E for the quarter as part of the continuous risk assessment.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/04/2019				
Varshney, Swati	Review independence considerations of PG&E and its affiliates.	\$230.00	3.0	\$690.00
10/07/2019				
Azebu, Matt	Discussion with L. Schloetter, B. Martin, B. Rice, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin, B. Rice (Deloitte) regarding engagement status as a result of bankruptcy.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Rice, B. Martin, J. Ncho Oguie (Deloitte) regarding engagement status and October priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, B. Rice, M. Azebu, E. Brown, R. Uy (Deloitte) related to engagement onboarding process.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$180.00	1.0	\$180.00
Brown, Erin	Assess PG&E's vendor change control over Source to Pay.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, R. Uy, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$180.00	1.0	\$180.00
Brown, Erin	Document the control implementation testing on the approval structure control over Source to Pay.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Brown, Erin	Discussion with L. Schloetter, B. Martin, B. Rice, M. Azebu, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$180.00	1.0	\$180.00
Brown, Erin	Review PG&E's internal control policies in regards to compliance with Sarbanes-Oxley Act.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) related to the quarterly testing of environmental remediation liabilities.	\$180.00	0.5	\$90.00
Brown, Erin	Expand balance sheet variance analysis explanations for environmental obligations as of 9/30/19.	\$180.00	2.0	\$360.00
Chopra, Harshita	Continue to research the variances which were above threshold to explain per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the summarization of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra (Deloitte) regarding the current status of the audit.	\$180.00	1.0	\$180.00
Chopra, Harshita	Research the variances which were above threshold to explain per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	3.0	\$540.00
Giamanco, Patrick	Review access security testing on customer billing system.	\$330.00	1.0	\$330.00
K, Kavya	Document user access review for SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Kamra, Akanksha	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, H. Chopra (Deloitte) regarding the current status of the audit.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the memo including the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the rationale behind selective journal entries posted to understand if there are further audit interests associated with them.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the disclosure included in the Company's financials.	\$290.00	3.0	\$870.00
Long, Brittany	Review privileged access control over the utility plan asset system.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) regarding engagement status and October priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with M. Liu (PG&E) regarding the annual benefits census data.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, B. Rice, M. Azebu, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with M. Azebu, B. Rice (Deloitte) regarding engagement status as a result of bankruptcy.	\$230.00	1.0	\$230.00
Martin, Blake	Update the audit quality milestone tracker for the month of October to track audit progress.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Misra, Saurabh	Review privileged access around restricted program access based on job responsibilities for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review change management control around restricted access to implement changes for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review privileged access around batch job for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.0	\$290.00
Nambiar, Sachin	Continue to document internal control testing on the privileged access to the operating systems is restricted to authorized group.	\$200.00	2.5	\$500.00
Nambiar, Sachin	Document internal control testing on privileged access on SAP system, Business Planning & Consolidation module	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding engagement status and October priorities.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with M. Azebu, B. Martin, J. Ncho Oguie (Deloitte) regarding engagement status and October priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, M. Azebu, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, M. Azebu (Deloitte) regarding engagement status as a result of bankruptcy.	\$230.00	1.0	\$230.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Rice, Blake	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare independence workpaper for quarter 3.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Close notes on internal control workpaper related to the company's compliance and ethics hotline.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Update the electric and gas revenue reconciliation control documentation for information regarding potential revenue error.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Martin, B. Rice, M. Azebu, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with R. Tirado (PG&E) regarding quarter three consolidation workpapers.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) related to the quarterly testing of environmental remediation liabilities.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with L. Schloetter, B. Martin, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$200.00	1.0	\$200.00
Uy, Rycel	Update income statement analytics for Quarter 3 2019.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes on signal risk assessment for Quarter 3 2019.	\$200.00	1.5	\$300.00
Uy, Rycel	Continue to address notes on signal risk assessment for Quarter 3 2019.	\$200.00	3.5	\$700.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Uy, Rycel	Discussion with L. Schloetter, B. Martin, B. Rice, M. Azebu, E. Brown, K. Boyce (Deloitte) related to engagement onboarding process.	\$200.00	1.0	\$200.00
Varshney, Swati	Continue to review signal risk assessment along with analyst reports.	\$230.00	2.0	\$460.00
Varshney, Swati	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00
Varshney, Swati	Review benchmarking of disclosures with most comparable company in the power and utility group.	\$230.00	3.0	\$690.00
Varshney, Swati	Review risk assessment around the engagement through historic quarter over quarter comparison.	\$230.00	3.0	\$690.00
10/08/2019				
Azebu, Matt	Review the planned substantive testing approach to address risks of material misstatement identified for accounts payable.	\$230.00	2.0	\$460.00
Boyce, Kyle	Review prior year and prior quarter documentation to get a better understanding of the company and its accounting.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) regarding tests of controls surrounding cash.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update documentation related to cash disbursement control.	\$180.00	2.0	\$360.00
Brown, Erin	Update balance sheet variance analysis explanations for environmental obligations as of 9/30/19.	\$180.00	6.0	\$1,080.00
Brown, Erin	Assess PG&E's vendor change control over Source to Pay.	\$180.00	1.5	\$270.00
Giamanco, Patrick	Review access security control on terminated user access authorization in SAP system.	\$330.00	1.0	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/08/2019				
Giamanco, Patrick	Review access security control on new user access authorization in SAP system.	\$330.00	1.0	\$330.00
Gillam, Tim	Review risk assessment workpaper.	\$380.00	2.5	\$950.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the PG&E information technology audit status.	\$230.00	1.0	\$230.00
Long, Brittany	Review internal control around system application changes that have to go through proper testing and approval channel.	\$290.00	1.0	\$290.00
Long, Brittany	Review internal control around restricting debug access to authorized personnel in SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the PG&E information technology audit status.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with R. Uy (Deloitte), R. Tirado (PG&E) regarding potential adjustment report control walkthrough.	\$230.00	0.5	\$115.00
Martin, Blake	Document benefits processes within the benefits working paper.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with B. Rice (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Martin, Blake	Update the audit quality milestone and events tracker for the month of October.	\$230.00	0.5	\$115.00
Meredith, Wendy	Continue reviewing draft third quarter Form 10-Q.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft Form 10-Q of the third quarter.	\$380.00	0.5	\$190.00
Murdock, Elizabeth	Respond to emails from company management (C. Baxter, J. Garboden) regarding timing of meetings for status updates and control walkthroughs, and preparing for those meetings.	\$330.00	0.5	\$165.00
Rice, Blake	Review income statement analytics.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/08/2019				
Rice, Blake	Review independence memo.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with K. Boyce (Deloitte) regarding tests of controls surrounding cash.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) related revenue testing workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with J. Pitman (PG&E) related to billings control testing in line with the internal audit testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform review on electric revenue workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) related revenue testing workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Analyze company regulatory accounting document related to new accounts that impact revenue.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Update gas revenue workpaper for amounts related to cost recovery.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with B. Martin (Deloitte), R. Tirado (PG&E) regarding potential adjustment report control walkthrough.	\$200.00	0.5	\$100.00
Uy, Rycel	Document observations from potential adjustment control meeting with M. Azebu, B. Rice, B. Martin (Deloitte).	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to update income statement analytics for Quarter 3 2019.	\$200.00	5.5	\$1,100.00
Uy, Rycel	Prepare for potential adjustment control meeting with M. Azebu, B. Rice, B. Martin (Deloitte)	\$200.00	1.0	\$200.00
10/09/2019				
Adams, Haley	Discussion with A. Brown, B. Rice, L. Schloetter, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Azebu, Matt	Meet with T. Gillam, W. Meredith (Deloitte) to discuss plan of reorganization and exclusivity filings that had been with bankruptcy court.	\$230.00	0.5	\$115.00
Azebu, Matt	Call with W. Kipkirui, P. Giamanco, B. Rice, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with E. Murdock, B. Rice, B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with S. Hunter, J. Garboden (PG&E), J. Ncho-Oguie, W. Meredith, E. Murdock (Deloitte) regarding status of audit and outstanding accounting issues.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, E. Murdock, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with W. Meredith, E. Murdock, B. Rice (Deloitte) regarding October audit plan.	\$230.00	0.5	\$115.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Boyce, Kyle	Continue to document cash reconciliation control.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with R. Uy (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Boyce, Kyle	Work on potential adjusting report (PAR) controls testing workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Organize support documents related to potential adjusting report (PAR) tests of controls.	\$180.00	3.0	\$540.00
Brown, Aaron	Discussion with H. Adams, B. Rice, L. Schloetter, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$290.00	0.5	\$145.00
Brown, Erin	Call with L. Schloetter (Deloitte) regarding planned audit work for the third quarter.	\$180.00	0.5	\$90.00
Brown, Erin	Perform income statement analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.0	\$540.00
Brown, Erin	Perform balance sheet analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), C. Roche (PG&E) related to corporation consolidation questions.	\$180.00	0.5	\$90.00
Chopra, Harshita	Analyze the applicability of FASB Accounting Standards Updates to document the impact of company's compliance around effective accounting standards.	\$180.00	3.5	\$630.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	2.5	\$450.00
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	1.5	\$270.00
Choudhury, Viki	Meeting with P. Giamanco, B. Long, K. Kavya, W. Kipkirui, S. Misra, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, K. Kavya, W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss the weekly status of the information technology audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review comments around privilege access testing on the production environment on SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.7	\$161.00
Fazil, Mohamed	Update status tracker on the testing status versus open items for general information technology controls.	\$230.00	0.8	\$184.00
Giamanco, Patrick	Call with W. Kipkirui, B. Rice, M. Azebu, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, K. Kavya, W. Kipkirui, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review segregation of duties testing documentation related to SAP system.	\$330.00	1.5	\$495.00
K, Kavya	Meeting with P. Giamanco, B. Long, W. Kipkirui, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$200.00	1.0	\$200.00
K, Kavya	Perform analysis of user access review for validation of users.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Call with P. Giamanco, B. Rice, M. Azebu, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Kipkirui, Winnie	Meeting (partial) with P. Giamanco, B. Long, K. Kavya, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco, B. Rice, M. Azebu, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting (partial) with P. Giamanco, K. Kavya, W. Kipkirui, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review password setting configuration for the general ledger.	\$290.00	1.0	\$290.00
Long, Brittany	Review new user access control over SAP system, Business Planning & Consolidation module.	\$290.00	1.0	\$290.00
Mantri, Arvind	Perform report testing on report used in privileged access testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Martin, Blake	Draft the postretirement benefits other than pension medical risk assessment.	\$230.00	3.5	\$805.00
Martin, Blake	Discussion with E. Murdock, M. Azebu, B. Rice (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Martin, Blake	Document benefits processes within the benefits working paper.	\$230.00	3.5	\$805.00
Martin, Blake	Document benefits reconciliation control.	\$230.00	0.5	\$115.00
Martin, Blake	Test conclusions of design & implementation.	\$230.00	0.5	\$115.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Meredith, Wendy	Meeting with S. Hunter, J. Garboden (PG&E), J. Ncho-Oguie, E. Murdock, M. Azebu (Deloitte) regarding status of audit and outstanding accounting issues.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, M. Azebu, J. Ncho Oguie, E. Murdock, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with M. Azebu, E. Murdock, B. Rice (Deloitte) regarding October audit plan.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, K. Kavya, W. Kipkirui, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review privileged access around administrative access for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	0.7	\$203.00
Misra, Saurabh	Review privileged access around remote access for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	0.8	\$232.00
Misra, Saurabh	Review change management control around monitoring system setting changes for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	0.5	\$145.00
Murdock, Elizabeth	Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Discussion (partial) with T. Gillam, W. Meredith, M. Azebu, J. Ncho Oguie, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$330.00	0.7	\$231.00
Murdock, Elizabeth	Discussion with W. Meredith, M. Azebu, B. Rice (Deloitte) regarding October audit plan.	\$330.00	0.5	\$165.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Murdock, Elizabeth	Call with W. Kipkirui, P. Giamanco, B. Rice, M. Azebu, B. Long, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Meeting with S. Hunter, J. Garboden (PG&E), J. Ncho-Oguie, W. Meredith, M. Azebu (Deloitte) regarding status of audit and outstanding accounting issues.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Review testing approach around audit procedures to apply on audit risks identified around the bankruptcy proceedings.	\$330.00	3.0	\$990.00
Nambiar, Sachin	Call with W. Kipkirui, P. Giamanco, B. Rice, M. Azebu, B. Long, E. Murdock (Deloitte) to discuss information technology audit testing status.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with H. Adams, A. Brown, B. Rice, L. Schloetter (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter, J. Garboden (PG&E), W. Meredith, E. Murdock, M. Azebu (Deloitte) regarding status of audit and outstanding accounting issues.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, M. Azebu, E. Murdock, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with E. Murdock, M. Azebu, B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with H. Adams, A. Brown, L. Schloetter, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Rice, Blake	Call with W. Kipkirui, P. Giamanco, M. Azebu, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare draft presentation for the quarterly communication with audit committee.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, M. Azebu, J. Ncho Oguie, E. Murdock (Deloitte) regarding overall audit plan status and quarter items.	\$230.00	1.0	\$230.00
Rice, Blake	Review the income statement analytics.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with W. Meredith, M. Azebu, E. Murdock (Deloitte) regarding October audit plan.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update structure of gas and electric revenue work papers.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Call with E. Brown (Deloitte) regarding planned audit work for the third quarter.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Prepare for meeting related to new accounts that impact revenue.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), C. Roche (PG&E) related to corporation consolidation questions.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with H. Adams, A. Brown, B. Rice, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Conduct research related to gas revenue workpaper.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to document the rationale of fluctuation in income statement analytics for Quarter 3 2019.	\$200.00	7.0	\$1,400.00
Uy, Rysel	Discussion with K. Boyce (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Varshney, Swati	Continue to review benchmarking of disclosures with most comparable company in the power and utility group.	\$230.00	1.0	\$230.00
Varshney, Swati	Review scoping out of journal entries for testing purpose for the period of January to June 2019.	\$230.00	3.0	\$690.00
Varshney, Swati	Further continue reviewing scoping out of journal entries for testing purpose for the period of January to June 2019.	\$230.00	1.0	\$230.00
Varshney, Swati	Continue reviewing scoping out of journal entries for testing purpose for the period of January to June 2019.	\$230.00	3.0	\$690.00
10/10/2019				
Adams, Haley	Call with A. Brown (Deloitte) regarding procurement interim testing review notes.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin, E. Brown (Deloitte) regarding approach to the guided risk assessment documentation.	\$230.00	0.5	\$115.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Boyce, Kyle	Address notes on the financial closing and reporting process risks of material misstatement workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Discussion with L. Schloetter (Deloitte) regarding Financial Close and Reporting Process risks of material misstatement workpaper.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
Boyce, Kyle	Discussion with B. Rice (Deloitte) regarding Financial Close and Reporting Process risks of material misstatement workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with R. Uy (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Work on potential adjusting report (PAR) controls testing workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Address notes on the draft independence letter to the audit committee.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, R. Uy (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Address notes on the draft commitment to quality letter to the audit committee.	\$180.00	0.5	\$90.00
Brown, Aaron	Call with H. Adams (Deloitte) regarding procurement interim testing review notes.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with L. Schloetter, B. Rice (Deloitte) addressing notes on the quarterly environmental remediation liabilities workpaper.	\$180.00	0.5	\$90.00
Brown, Erin	Update balance sheet variance analysis explanations for environmental obligations as of 9/30/19.	\$180.00	3.0	\$540.00
Brown, Erin	Continue to perform income statement analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with M. Azebu, B. Martin (Deloitte) regarding approach to the guided risk assessment documentation.	\$180.00	0.5	\$90.00
Brown, Erin	Assess PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$180.00	0.5	\$90.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	0.5	\$90.00
Chopra, Harshita	Analyze the company's compliance around financial reporting based on recent financial reporting alerts published by Deloitte.	\$180.00	3.0	\$540.00
Chopra, Harshita	Draft responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client per D&T.	\$180.00	2.7	\$486.00
Choudhury, Viki	Perform user validation analysis for evaluate internal control consideration.	\$230.00	5.0	\$1,150.00
Giamanco, Patrick	Review access security testing for utility plant asset system.	\$330.00	3.0	\$990.00
Kamra, Akanksha	Review the disclosure of the Company's to compare to those of peer companies.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the memo including the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Document internal control consideration around general information technology control in SAP system.	\$230.00	3.0	\$690.00
Long, Brittany	Review the common control over change management across various system applications.	\$290.00	1.0	\$290.00
Long, Brittany	Review documentation around control consideration related to SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Draft the postretirement benefits other than pension medical risk assessment.	\$230.00	4.5	\$1,035.00
Martin, Blake	Discussion with R. Uy, K. Boyce (Deloitte) regarding potential adjusting report controls testing.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
Martin, Blake	Discussion with M. Azebu, E. Brown (Deloitte) regarding approach to the guided risk assessment documentation.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the postretirement benefits other than pension life insurance risk assessment.	\$230.00	1.0	\$230.00
Misra, Saurabh	Review password configuration testing for SAP system, Business Planning & Consolidation module.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review change management control around restricted access to implement changes for SAP system, Business Planning & Consolidation module.	\$290.00	2.0	\$580.00
Rice, Blake	Continue to prepare draft audit committee communication presentation.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with K. Boyce (Deloitte) regarding Financial Close and Reporting Process (FCRP) risks of material misstatement workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with L. Schloetter, E. Brown (Deloitte) addressing notes on the quarterly environmental remediation liabilities workpaper.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Document impacts of tax normalization effect on gas revenue balancing accounts.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform review of gas revenue workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform review on electric revenue workpaper after making changes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown, B. Rice (Deloitte) addressing notes on the quarterly environmental remediation liabilities workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research over tax normalization decisions that impact gas revenue.	\$200.00	2.5	\$500.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
Schloetter, Lexie	Discussion with K. Boyce (Deloitte) regarding Financial Close and Reporting Process (FCRP) risks of material misstatement workpaper.	\$200.00	1.0	\$200.00
Uy, Rysel	Discussion with K. Boyce (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Discussion with B. Martin, K. Boyce (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	7.0	\$1,400.00
Varshney, Swati	Continue updating summary memo which includes changes during the quarter and the risk attached to those.	\$230.00	1.0	\$230.00
Varshney, Swati	Review independence considerations of various individuals on the team.	\$230.00	2.0	\$460.00
Varshney, Swati	Update summary memo which include changes happened during the quarter and the risk attached to those.	\$230.00	3.0	\$690.00
Varshney, Swati	Review risk assessment around the engagement through historic quarter over quarter key accounting events.	\$230.00	2.0	\$460.00
10/11/2019				
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Boyce, Kyle	Review prior year workpapers related to procurement to gain a better understanding of the process to begin planning for this year.	\$180.00	3.0	\$540.00
Boyce, Kyle	Address notes on the financial closing and reporting process risks of material misstatement workpaper.	\$180.00	5.0	\$900.00
Brown, Erin	Document guided risk assessment over trade payables.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding approach to the guided risk assessment documentation.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with L. Schloetter, J. Ncho-Oguie (Deloitte), B. Brunswick (PG&E) regarding primary drivers behind environmental obligations for 3rd quarter testing.	\$180.00	0.5	\$90.00
Brown, Erin	Perform statement of comprehensive income variance analysis for PG&E Corporation and Utility for Quarter 3.	\$180.00	1.0	\$180.00
Brown, Erin	Continue to perform balance sheet analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.0	\$540.00
Chopra, Harshita	Research the variances which were above threshold related to interim review financial statements.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to analyze the applicability of FASB Accounting Standards Updates to document the impact of company's compliance around effective accounting standards.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	0.5	\$90.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with SEC to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	0.5	\$90.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Chopra, Harshita	Draft responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client.	\$180.00	3.0	\$540.00
Choudhury, Viki	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$230.00	1.5	\$345.00
Choudhury, Viki	Perform user validation analysis for evaluate internal control consideration.	\$230.00	2.5	\$575.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte), C. Lee, T. Yuen, S. Currie (PG&E) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting (partial) between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$330.00	0.5	\$165.00
K, Kavya	Perform analysis of user access review for validation of users.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document internal control consideration around SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), C. Lee, T. Yuen, S. Currie (PG&E) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Review privileged access control for SAP system.	\$290.00	0.5	\$145.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Long, Brittany	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$290.00	1.5	\$435.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte), C. Lee, T. Yuen, S. Currie (PG&E) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review privilege access control for SAP system, Business Planning & Consolidation module.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review management monitoring control over process chain for SAP system, Business Planning & Consolidation module.	\$290.00	1.0	\$290.00
Ncho-Oguie, Jean-Denis	Discussion with E. Brown, L. Schloetter (Deloitte), B. Brunswick (PG&E) regarding primary drivers behind environmental obligations for 3rd quarter testing.	\$380.00	0.5	\$190.00
Schloetter, Lexie	Discussion with E. Brown, J. Ncho-Oguie (Deloitte), B. Brunswick (PG&E) regarding primary drivers behind environmental obligations for 3rd quarter testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding approach to the guided risk assessment documentation.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Prepare for call related to quarter three environmental remediation liabilities.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Uy, Rycel	Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	3.0	\$600.00
Varshney, Swati	Continue review independence considerations - PG&E Corporation and Pacific Gas & Electric Company and affiliates which includes description of services provided, permissibility considerations, and lead client service partner preapproval of services.	\$230.00	3.0	\$690.00
Varshney, Swati	Review independence considerations - PG&E Corporation and Pacific Gas & Electric Company and affiliates which includes description of services provided, permissibility considerations, and lead client service partner preapproval of services.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare summary memo which include changes happened during the quarter and the risk attached to those.	\$230.00	2.0	\$460.00
10/12/2019				
Gillam, Tim	Review planning document on risk assessment of significant accounting estimate around pension.	\$380.00	3.0	\$1,140.00
10/14/2019				
Azebu, Matt	Review the draft management representation letter for Q3'19.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Bedi, Arpit	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the planned testing procedures for the financial closing and reporting process controls.	\$180.00	1.2	\$216.00
Boyce, Kyle	Review the procurement related controls testing performed in prior year to gain an understanding of the testing approach.	\$180.00	2.5	\$450.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on financial closing and reporting process risk of material misstatement workpaper.	\$180.00	3.3	\$594.00
Brown, Erin	Continue to document guided risk assessment over trade payables.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Continue to document guided risk assessment over trade payables.	\$180.00	3.0	\$540.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Chopra, Harshita	Continue to prepare the summary of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the summary of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with SEC to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Choudhury, Viki	Update internal control consideration around general information technology controls.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare the workpaper tracking on status progress.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Review access security testing results for billing system.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss SAP findings arising from current IT Audit.	\$330.00	1.0	\$330.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the planned testing procedures for the financial closing and reporting process controls.	\$230.00	1.2	\$276.00
Hamner, Jack	Pull prior-year support from Deloitte Connect in preparation for the current year financial close and reporting process walkthroughs.	\$230.00	0.3	\$69.00
Hamner, Jack	Set up financial close and reporting process control walkthroughs.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare for financial close and reporting process control walkthroughs with client.	\$230.00	3.2	\$736.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Hamner, Jack	Address notes in the price risk management risk assessment memorandum.	\$230.00	1.8	\$414.00
Hamner, Jack	Discussion with L. Schloetter, B. Martin, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the year end 2019 procurement control workpapers (electric and gas invoice authorization controls).	\$230.00	1.0	\$230.00
Jasinski, Samantha	Review electronic data reconciliation of electric and gas billings for January through June 2019.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review electronic data analyst scoping memorandum.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Assess team allocation of work for Q3 quarterly review.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review statement of comprehensive income analytics for Q3 2019 quarterly review.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client per D&T.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	1.0	\$290.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Kamra, Akanksha	Review the analysis of the risk results for the entity to assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss SAP findings arising from current IT Audit.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss SAP findings arising from current information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Review access control testing around SAP system, Governance Risk Compliance module simulation.	\$290.00	0.3	\$87.00
Long, Brittany	Review technical layer configuration testing for SAP system, Enterprise Risk Planning Central Component module.	\$290.00	0.2	\$58.00
Long, Brittany	Review Privileged Access workpaper for the network layer of the information technology infrastructure.	\$290.00	0.3	\$87.00
Long, Brittany	Review password configuration testing for SAP system, Governance Risk Compliance module.	\$290.00	0.2	\$58.00
Long, Brittany	Review backup control testing for Oracle system.	\$290.00	0.2	\$58.00
Long, Brittany	Review control testing over change management for SAP system, Business Warehouse component .	\$290.00	0.3	\$87.00
Martin, Blake	Discussion with L. Schloetter, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Draft the post-retirement benefits other than pension related to life insurance risk assessment memorandum.	\$230.00	3.5	\$805.00
Meredith, Wendy	Continue to review draft Form 10-Q for the third quarter	\$380.00	0.5	\$190.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Meredith, Wendy	Review draft Form 10-Q of the third quarter.	\$380.00	2.0	\$760.00
Misra, Saurabh	Review interim period testing for general information control testing for SAP system.	\$290.00	3.0	\$870.00
Murdock, Elizabeth	Clearing review comments in risk assessment workpaper based on updated documentation.	\$330.00	2.0	\$660.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Compile review comments from T. Gillam, J. Ncho-Oguie, S. Jasinski (all Deloitte) on quarter 3 Form 10-Q draft financial statement.	\$230.00	1.5	\$345.00
Schloetter, Lexie	Perform research over process related to regulatory assets and liabilities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Review workpaper related to electric and gas revenue for substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with J. Pitman (PG&E) related to billings control testing over changes in rates related to gas billings.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Complete risk assessment related to risks associated with regulatory assets and liabilities.	\$200.00	4.0	\$800.00
Varshney, Swati	Review interim review map which includes checklist of audit procedures to be performed in quarterly audit.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare summary memo which includes issues encountered by the company mainly wildfires.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Varshney, Swati	Continue to prepare summary memo which includes issues encountered by the company mainly wildfires.	\$230.00	2.0	\$460.00
10/15/2019				
Azebu, Matt	Review testing of operating effectiveness of journal entry review control designed to mitigate risk of management override.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with B. Rice, B. Martin, R. Uy (Deloitte) regarding information used in potential adjustment report control testing.	\$230.00	1.5	\$345.00
Azebu, Matt	Review pre-officer draft of the Q3'19 financial statements prepared on Form 10-Q.	\$230.00	1.0	\$230.00
Bedi, Arpit	Continue performing summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
Boyce, Kyle	Continue to review the procurement related controls testing performed in prior year to gain an understanding of the testing approach.	\$180.00	2.5	\$450.00
Boyce, Kyle	Create a matrix for outstanding audit requests to complete testing of control over procurement.	\$180.00	1.5	\$270.00
Boyce, Kyle	Meeting with J. Hamner (Deloitte) to discuss the substantive testing approach for procurement.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Boyce, Kyle	Meeting with J. Hamner (Deloitte) to discuss control testing procedures for procurement control.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with J. Hamner, R. Uy (Deloitte) with regards to testing of management override of controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare for meeting with K. Mallonee (PG&E) regarding financial closing and reporting process related controls.	\$180.00	0.5	\$90.00
Brown, Erin	Prepare the planned substantive procedures on guided risk assessment over trade payables.	\$180.00	3.5	\$630.00
Brown, Erin	Continued to prepare the planned substantive procedures on guided risk assessment over trade payables.	\$180.00	3.5	\$630.00
Chopra, Harshita	Prepare the summary of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue the assessment of the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to analyze the applicability of FASB Accounting Standards Updates to document the impact of company's compliance around regarding accounting standards.	\$180.00	1.0	\$180.00
Choudhury, Viki	Close notes in change manage control associated with changes being made by appropriate change implementer in SAP system.	\$230.00	0.8	\$184.00
Choudhury, Viki	Close notes in change manage control associated with changes being tested and approved in SAP system.	\$230.00	1.2	\$276.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Choudhury, Viki	Close notes in access security control over managing privileges access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Choudhury, Viki	Close notes in access security control over managing user access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Choudhury, Viki	Meeting with B. Long, W. Kipkirui, M. Fazil, S. Misra (Deloitte) to discuss SAP findings arising from information technology audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Update tracker on internal control exceptions on SAP system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with B. Long, W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review access security testing on financial assets system.	\$330.00	1.0	\$330.00
Hamner, Jack	Prepare the year end 2019 procurement control workpaper (electric and gas invoice authorization controls).	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the year end 2019 procurement control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding balancing account controls.	\$230.00	1.5	\$345.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding the company's regulatory accounting document control.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with R. Uy, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with K. Boyce (Deloitte) to discuss the substantive testing approach for procurement.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with K. Boyce (Deloitte) to discuss control testing procedures for procurement control.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Jasinski, Samantha	Review quarterly PG&E Corporation Analytic workpaper for Q3 quarterly review.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review initial draft of PG&E 10-Q document.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Meeting with A. Chung, K. Mallonee (PG&E) to review comments on initial 10-Q draft.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with D. Demartini (PG&E) regarding the consideration for control deficiency identified.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review responses for checklist that outlines the requirements when performing the interim review for a client.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Prepare status update for the testing areas for quarter 3 review.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with B. Long, M. Fazil, S. Misra, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss control consideration around testing exceptions in SAP system.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui, M. Fazil, S. Misra, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss control consideration around testing exceptions in SAP system.	\$290.00	0.5	\$145.00
Long, Brittany	Review control documentation on the approval process for changes to be implemented in SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Draft the post-retirement benefits other than pension related to life insurance risk assessment memorandum.	\$230.00	5.0	\$1,150.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Martin, Blake	Discussion with M. Azebu, B. Rice, R. Uy (Deloitte) regarding information used in potential adjustment report control testing.	\$230.00	1.5	\$345.00
Meredith, Wendy	Continue to review draft Form 10-Q disclosure for the third quarter	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with B. Rice (Deloitte) to discuss asset retirement obligation accounting and audit considerations.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with B. Long, W. Kipkirui, M. Fazil, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review interim period testing on general information technology control around user access for SAP system.	\$290.00	2.0	\$580.00
Murdock, Elizabeth	Review management agenda for third quarter to update presentation to be addressed to the audit committee.	\$330.00	1.0	\$330.00
Rice, Blake	Meet with W. Meredith (Deloitte) to discuss asset retirement obligation accounting and audit considerations.	\$230.00	0.5	\$115.00
Rice, Blake	Address balance sheet analytics questions from A. Bedi (Deloitte).	\$230.00	2.0	\$460.00
Rice, Blake	Address income statement analytics questions from S. Varshney (Deloitte).	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with M. Azebu, B. Martin, R. Uy (Deloitte) regarding information used in potential adjustment report control testing.	\$230.00	1.5	\$345.00
Schloetter, Lexie	Update workpaper for risks of material misstatement related to the regulatory assets and liabilities.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) regarding the company's regulatory accounting document control.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Review account balance reconciliations to perform the quarterly procedures.	\$200.00	0.5	\$100.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Uy, Rysel	Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.0	\$200.00
Uy, Rysel	Continue to analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.0	\$200.00
Uy, Rysel	Analyze information used in potential adjustment report control testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding information used in potential adjustment report control testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Discussion with J. Hamner, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$200.00	0.5	\$100.00
Uy, Rysel	Prepare documentation for balancing account controls.	\$200.00	2.0	\$400.00
Uy, Rysel	Discussion with J. Hamner (Deloitte) regarding balancing account controls.	\$200.00	1.5	\$300.00
Varshney, Swati	Review independence considerations for PG&E and affiliates for permissibility considerations of services provided.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to review independence considerations of PG&E Corporation and affiliates for the preapproval of services.	\$230.00	2.0	\$460.00
Varshney, Swati	Review independence memo which checks for independence related issues of the company.	\$230.00	3.0	\$690.00
10/16/2019				
Alfahhad, Abdulrahman	Call between B. Long and A. Alfahhad (Deloitte) on the system testing progress.	\$200.00	0.5	\$100.00
Azebu, Matt	Review summary of regulatory orders and conclusion on whether there are accounting impacts to be considered in audit plan.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Azebu, Matt	Review the assembly of audit documentation for the Q3'19 review procedures performed to prepare for archival.	\$230.00	2.0	\$460.00
Bedi, Arpit	Perform summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
Boyce, Kyle	Prepare for upcoming meetings related to financial closing and reporting process controls.	\$180.00	2.0	\$360.00
Boyce, Kyle	Address notes on workpaper related to significant risks or management override of controls.	\$180.00	1.0	\$180.00
Boyce, Kyle	Set up meetings with PG&E employees related to financial closing and reporting process controls.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare selections for tests of controls related to electricity procurement invoice authorization.	\$180.00	3.0	\$540.00
Boyce, Kyle	Discussion with J. Hamner, R. Uy (Deloitte) with regards to testing of management override of controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document the presumed risk of management override of controls through journal entry testing.	\$180.00	1.0	\$180.00
Brown, Erin	Continue to document the presumed risk of management override of controls through journal entry testing.	\$180.00	2.5	\$450.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Continue to assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	2.5	\$450.00
Chopra, Harshita	Research the variances which were above threshold related to interim review financial statements.	\$180.00	2.0	\$360.00
Choudhury, Viki	Address comments for user access review control in Oracle Identity Management tool.	\$230.00	2.0	\$460.00
Choudhury, Viki	Meeting with M. Fazil, B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss internal control testing status.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with V. Choudhury, B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss deficiency and workpaper status.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Update tracker on internal control exceptions on SAP system.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss the mitigating procedures in response to exceptions identified in information technology system testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss PG&E information technology audit testing results.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with R. Uy, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare for control meetings by reviewing the financial close and reporting process controls.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding income statement variances for Quarter 3 2019.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Hamner, Jack	Discussion with L. Schloetter (Deloitte), M. Armstrong, E. Zirbil (PG&E) regarding the company's regulatory accounting document control.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare for client control walkthroughs for the regulatory balancing account control processes.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Perform research on regulatory assets testing approach.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin (Deloitte), L. Devitt, M. Morales, A. Nunez, J. Richmond, R. Carmon (PG&E) regarding Census Data for company retirement/benefit plans to assist in risk assessment procedure.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Assess the variance in amounts per Quarter 3 balance sheet to see cause for change and impact on audit.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review analyst reports to note if additional risks are to be considered for the audit engagement.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Meeting (partial) with V. Choudhury, M. Fazil, B. Long, S. Misra (Deloitte) to discuss internal control testing status.	\$230.00	0.5	\$115.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss the mitigating procedures in response to exceptions identified in information technology system testing.	\$290.00	0.5	\$145.00
Long, Brittany	Call between B. Long and A. Alfahhad (Deloitte) on the system testing progress.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with V. Choudhury, M. Fazil, S. Misra, W. Kipkirui (Deloitte) to discuss internal control testing status.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with S. Jasinski (Deloitte), L. Devitt, M. Morales, A. Nunez, J. Richmond, R. Carmon (PG&E) regarding Census Data for company retirement/benefit plans to assist in risk assessment procedure.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Martin, Blake	Draft the post-retirement benefits other than pension related to life insurance risk assessment memorandum.	\$230.00	3.0	\$690.00
Misra, Saurabh	Meeting with V. Choudhury, M. Fazil, B. Long, W. Kipkirui (Deloitte) to discuss internal control testing status.	\$290.00	1.0	\$290.00
Misra, Saurabh	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit testing results.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim period testing on password configuration SAP GITC testing workpaper.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review interim period testing on privilege access for SAP system.	\$290.00	0.5	\$145.00
Murdock, Elizabeth	Prepare a listing of on-going tasks to transition in preparation for the meeting with J. Ncho-Oguie (Deloitte).	\$330.00	0.5	\$165.00
Rice, Blake	Continue to provide responses to balance sheet analytics questions from A. Bedi (Deloitte).	\$230.00	3.0	\$690.00
Schloetter, Lexie	Prepare for meeting related to regulatory accounting document control.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte), M. Armstrong, E. Zirbil (PG&E) regarding the company's regulatory accounting document control.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Document information related to review process surrounding the regulatory accounting document control.	\$200.00	1.0	\$200.00
Uy, Rycel	Prepare documentation for balancing account controls.	\$200.00	1.5	\$300.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding income statement variances for Quarter 3 2019.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.5	\$300.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Uy, Rycel	Discussion with J. Hamner, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.5	\$300.00
Yuen, Jennifer	Meeting with E. Min, T. Lewis (PG&E) to discuss the tax provision expense calculation for the third quarter of 2019.	\$230.00	1.4	\$322.00
Yuen, Jennifer	Prepare the tax account rollforward documentation.	\$230.00	2.0	\$460.00
10/17/2019				
Azebu, Matt	Meeting with B. Rice, S. Jasinski, W. Kipkirui (Deloitte) to discuss status of advisory testing procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with B. Rice, E. Murdock (Deloitte) to discuss transition of audit sections.	\$230.00	1.0	\$230.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Boyce, Kyle	Perform control testing over the proper authorization of electricity procurement invoice.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) related to controls testing for electricity procurement invoice authorization.	\$180.00	0.5	\$90.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Boyce, Kyle	Discussion with S. Jiang, M. Pierce (PG&E), J. Hamner (Deloitte) regarding the control over renewable commitments.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) related to planning of updates to the workpaper for the control over renewable commitments.	\$180.00	0.5	\$90.00
Brown, Aaron	Continue review of pension walkthrough and controls.	\$290.00	1.8	\$522.00
Brown, Aaron	Review the post-retirement benefit medical Obligation Risk Assessment Memo.	\$290.00	0.6	\$174.00
Brown, Aaron	Discussion with B. Martin (Deloitte), M. Benavidez (PG&E) regarding PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$290.00	0.5	\$145.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion between B. Martin (Deloitte), E. Brown (Deloitte), and M. Benavidez (PG&E) regarding PG&E's Personnel Change Requests/Organizational Change Requests control over Source to Pay.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding approach to documenting journal entry testing.	\$180.00	0.5	\$90.00
Brown, Erin	Document the audit judgment used in selecting the parameters used in journal entry testing.	\$180.00	2.5	\$450.00
Brown, Erin	Continue to document the audit judgment used in selecting the parameters used in journal entry testing.	\$180.00	2.5	\$450.00
Choudhury, Viki	Close notes for SAP password configuration workpapers.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Choudhury, Viki	Close notes on control related to segregation of duties for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Address review comment around privilege access testing on SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Analyze control exception around user access.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long, B. Rice, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss PG&E information technology audit testing status.	\$330.00	0.5	\$165.00
Gillam, Tim	Meeting with W. Meredith, S. Jasinski, J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$380.00	1.0	\$380.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) related to controls testing for electricity procurement invoice authorization.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) related to planning of updates to the workpaper for the control over renewable commitments.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with S. Jiang, M. Pierce (PG&E), K. Boyce (Deloitte) regarding the control over renewable commitments.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare operating effectiveness selections for procurement controls testing.	\$230.00	2.5	\$575.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Hamner, Jack	Continue to prepare operating effectiveness selections for procurement controls testing.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding the company's regulatory accounting document control.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the PAR 3 (Potential Adjustments Report) control workpaper.	\$230.00	2.5	\$575.00
Jasinski, Samantha	Meeting with E. Murdock, B. Rice, M. Azebu (Deloitte) to discuss audit status.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with P. Ong, N. Rojas, M. Gilbert (PG&E), B. Rice, J. Ncho-Oguie (Deloitte) regarding the final 2019 gas transmission & storage rate case decision as well as its assessed impact by PG&E's capital accounting department.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with B. Rice, B. Long (Deloitte) regarding control exceptions identified in automated report testing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with M. Azebu, B. Rice, W. Kipkirui (Deloitte) to discuss status of advisory testing procedures.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Continue to review the variance in amounts per Quarter 3 balance sheet to see cause for change and impact on audit.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long, B. Rice, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. Azebu, B. Rice, S. Jasinski (Deloitte) to discuss status of advisory testing procedures.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Kipkirui, Winnie	Update control observation listing for SAP system.	\$230.00	1.5	\$345.00
Long, Brittany	Meeting with S. Jasinski, B. Rice (Deloitte) regarding control exceptions identified in automated report testing.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare the listing of interim control observations in advance of discussion with S. Jasinski, B. Rice (Deloitte).	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, W. Kipkirui, B. Rice, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with E. Brown (Deloitte), M. Benavidez (PG&E) regarding PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$230.00	0.5	\$115.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting with T. Gillam, S. Jasinski, J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$380.00	1.0	\$380.00
Meredith, Wendy	Call with P. Giamanco, W. Kipkirui, B. Long, B. Rice (Deloitte) to discuss information technology audit testing status.	\$380.00	0.5	\$190.00
Misra, Saurabh	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit testing status.	\$290.00	0.5	\$145.00
Morley, Carlye	Meeting (partial) with S. Jasinski (Deloitte) to perform STT reconciliation and review.	\$230.00	2.0	\$460.00
Murdock, Elizabeth	Meeting with S. Jasinski, B. Rice, M. Azebu (Deloitte) to discuss audit status.	\$330.00	1.0	\$330.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Murdock, Elizabeth	Meeting with B. Rice, M. Azebu (Deloitte) to discuss transition of audit sections.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meeting with T. Gillam, W. Meredith, S. Jasinski, J. Ncho-Oguie (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meeting with J. Ncho-Oguie (Deloitte) to discuss audit transition related to audit area review allocation.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Review the overall progress of the audit file to assess the current status of the audit progress.	\$330.00	2.5	\$825.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, W. Meredith, S. Jasinski, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with P. Ong, N. Rojas, M. Gilbert (PG&E), S. Jasinski, B. Rice (Deloitte) regarding the final 2019 gas transmission & storage rate case decision as well as its assessed impact by PG&E's capital accounting department.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with E. Murdock (Deloitte) to discuss audit transition related to audit area review allocation.	\$380.00	0.5	\$190.00
Rice, Blake	Meeting with M. Azebu, S. Jasinski, W. Kipkirui (Deloitte) to discuss status of advisory testing procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting (partial) with E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss audit status.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Rice, Blake	Call with P. Giamanco, W. Kipkirui, B. Long, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with P. Ong, N. Rojas, M. Gilbert (PG&E), S. Jasinski, J. Ncho-Oguie (Deloitte) regarding the final 2019 gas transmission & storage rate case decision as well as its assessed impact by PG&E's capital accounting department.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with M. Azebu, E. Murdock (Deloitte) to discuss transition of audit sections.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with S. Jasinski, B. Long (Deloitte) regarding control exceptions identified in automated report testing.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding approach to documenting journal entry testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Document support for in control workpaper for the regulatory accounting document control.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Document the regulatory accounting document control workpaper for the rate case issued related to gas transmission and storage.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Draft correspondence to M. Armstrong (PG&E) related to regulatory accounting document control requests.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to analyze documentation for balancing account controls.	\$200.00	3.0	\$600.00
Uy, Rysel	Analyze documentation for balancing account controls.	\$200.00	4.5	\$900.00
Yuen, Jennifer	Prepare documentation on the reconciliation of effective tax rate for the third quarter.	\$230.00	1.1	\$253.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Azebu, Matt	Discussion J. Hamner, B. Martin (Deloitte) regarding internal team economics and status of various working paper sections within the audit file.	\$230.00	0.5	\$115.00
Azebu, Matt	Prepare draft audit committee communications related to results of the review of interim financial information for Q3'19.	\$230.00	1.5	\$345.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Boyce, Kyle	Update financial closing and reporting process controls workpapers.	\$180.00	3.0	\$540.00
Boyce, Kyle	Prepare for financial closing and reporting process controls meeting with A. Chung (PG&E).	\$180.00	1.5	\$270.00
Boyce, Kyle	Address notes related to control testing around electricity procurement invoice authorization.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte), K. Mallonee (PG&E) regarding the financial closing and reporting process controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte), A. Chung (PG&E) regarding control design questions in financial closing and reporting process control.	\$180.00	0.5	\$90.00
Brown, Erin	Document the journal entry to general ledger reconciliation testing.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Brown, Erin	Document the rationale of the journal entries flagged but not selected for audit interest testing.	\$180.00	2.0	\$360.00
Brown, Erin	Evaluate journal entry selected for testing for purpose of management override of controls.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), S. Mac (PG&E) regarding account payable variance analysis control walkthrough.	\$180.00	0.5	\$90.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	2.0	\$360.00
Chopra, Harshita	Research the variances which were above threshold and explain related to interim review financial statements.	\$180.00	0.5	\$90.00
Chopra, Harshita	Analyze the risk results for the entity by documenting analyst reports to note if additional risks are to be considered for the audit engagement.	\$180.00	2.5	\$450.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$180.00	1.0	\$180.00
Fazil, Mohamed	Address review notes on privileged access testing on query management for SAP system's data warehouse.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review notes on privileged access testing on query management for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Gillam, Tim	Review Audit Committee (AC) Q3 presentation and related materials.	\$380.00	2.0	\$760.00
Hamner, Jack	Discussion M. Azebu, B. Martin (Deloitte) regarding internal team economics and statute of various working paper sections within the audit file.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Hamner, Jack	Review the PAR 3 (Potential Adjustments Report) control workpaper by reviewing journal entry selected for testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review procurement control workpaper (electric invoice authorization control).	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with K. Boyce (Deloitte), K. Mallonee (PG&E) regarding the financial closing and reporting process controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with K. Boyce (Deloitte), A. Chung (PG&E) regarding control design questions in financial closing and reporting process control.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the renewables and natural gas commitments disclosure control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare for client control meetings for the regulatory balancing account control processes.	\$230.00	2.0	\$460.00
Jain, Jessica	Research the variances which were above threshold and explain related to interim review financial statements.	\$180.00	1.5	\$270.00
Kamra, Akanksha	Review the analysis of the risk results for the entity to assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Continue to assess the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss control exceptions identified in SAP system testing.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss control exceptions identified in SAP system testing.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with S. Sharma (PG&E) to discuss access security-related observations.	\$290.00	1.0	\$290.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Martin, Blake	Discussion M. Azebu, J. Hamner (Deloitte) regarding internal team economics and status of various working paper sections within the audit file.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the pension control walkthrough memorandum.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes on the control surrounding post-retirement benefit documentation.	\$230.00	2.0	\$460.00
Martin, Blake	Address notes within the post-retirement benefits reconciliation control testing.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with L. Schloetter (Deloitte) regarding the audit areas to prioritize for the upcoming week of October 21, 2019.	\$230.00	0.5	\$115.00
Pemberton, Tricia	Review PG&E Q3 draft 10-Q filing as of and for the quarter ended September 30, 2019.	\$380.00	1.0	\$380.00
Rice, Blake	Address independence related questions from S. Varshney (Deloitte) for quarter 3.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Document audit evidence received for the audit samples made in testing the control around regulatory accounting.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with W. Perez (PG&E) related to questions on new balancing accounts that affect the procurement process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin (Deloitte) regarding the audit areas to prioritize for the upcoming week of October 21, 2019.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), S. Mac (PG&E) regarding account payable variance analysis control walkthrough.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze documentation for balancing account controls.	\$200.00	3.5	\$700.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Uy, Rysel	Continue to analyze documentation for balancing account controls.	\$200.00	4.0	\$800.00
Varkey, Jamie	Review audit prepared environmental risk assessment memo and conduct public domain search on Topock and Hinkley station to assist with the review of the audit prepared environmental risk assessment memo.	\$330.00	1.2	\$396.00
Varshney, Swati	Review independence memo which checks for independence related issues of the company.	\$230.00	2.0	\$460.00
Varshney, Swati	Prepare cash flow analytics of the company for quarterly analysis.	\$230.00	3.0	\$690.00
Varshney, Swati	Review continuous risk assessment of the company on ratio analysis based on quarterly Form 10-Q filings.	\$230.00	3.0	\$690.00
10/20/2019				
Adams, Haley	Continue to perform interim testing procedures on procurement related balancing accounts.	\$230.00	2.0	\$460.00
Adams, Haley	Perform interim testing procedures on procurement related balancing accounts.	\$230.00	3.0	\$690.00
Adams, Haley	Address notes from A. Brown (Deloitte) regarding questions in the interim procurement testing workpapers.	\$230.00	3.0	\$690.00
Fatima, Sana	Prepare draft version of the audit committee communication for quarter 3 Form 10-Q review.	\$120.00	3.0	\$360.00
Fatima, Sana	Continue to prepare draft version of the audit committee communication for quarter 3 Form 10-Q review.	\$120.00	1.5	\$180.00
Pemberton, Tricia	Review PG&E Q3 2019 form 10-Q filling.	\$380.00	2.0	\$760.00
Varshney, Swati	Prepare cash flow analytics of the company for quarterly analysis.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/20/2019				
Varshney, Swati	Review independence memo for the company which includes analysis of independence of new officers of the company and analyzing any impacts on independence of the company.	\$230.00	1.0	\$230.00
10/21/2019				
Adams, Haley	Meeting with A. Brown (Deloitte) to discuss status of interim procurement substantive testing.	\$230.00	0.5	\$115.00
Adams, Haley	Discussion with J. Hamner, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with L. Cheng (PG&E), B. Rice (Deloitte) to review Q3 board minutes and agendas for meetings where board minutes were not yet available.	\$230.00	1.0	\$230.00
Azebu, Matt	Review audit team's Q3 independence considerations prepared as part of quarterly review procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Review draft Q3'19 financial statements on Form 10-Q to prepare for comments meeting with PG&E external reporting.	\$230.00	2.0	\$460.00
Azebu, Matt	Review draft quarterly review reports and audit committee presentation.	\$230.00	0.5	\$115.00
Azebu, Matt	Perform accounting research related to accounting for equity backstop commitment agreements.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Boyce, Kyle	Close notes related to financial closing and reporting process controls testing workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Prepare for walkthrough meeting related to gas commitments.	\$180.00	1.0	\$180.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Boyce, Kyle	Meeting with L. Scott (PG&E), J. Hamner (Deloitte) regarding walkthrough of control RTR.05.02 (Natural Gas Commitments).	\$180.00	1.0	\$180.00
Boyce, Kyle	Continue to review the preliminary statement authorized by the California Public Utilities Commission on the accounting for regulatory balancing account related to portfolio allocation.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with H. Adams, J. Hamner (Deloitte) regarding procurement substantive testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Aaron	Review other post-retirement benefit life obligation risk assessment.	\$290.00	0.6	\$174.00
Brown, Aaron	Meeting with H. Adams (Deloitte) to discuss status of interim procurement substantive testing.	\$290.00	0.5	\$145.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes relating to hire to retire control testing.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding the closing of notes within the benefits related account reconciliations review control working paper.	\$180.00	0.5	\$90.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Brown, Erin	Address notes relating to 3rd quarter corporate consolidation analytic workpaper.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), R. Tirado (PG&E) regarding quarter 3 consolidation question to close notes.	\$180.00	0.5	\$90.00
Choudhury, Viki	Meeting with B. Long, W. Kipkirui, S. Misra (Deloitte) to discuss current status of the control exceptions identified.	\$230.00	1.0	\$230.00
Cochran, James	Prepare for audit status meeting with PG&E with P. Giamanco, B. Long, W. Kipkirui (Deloitte).	\$380.00	0.5	\$190.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to prepare for the meeting with PG&E to discuss the current information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte), C. Lee, S. Lin (PG&E) to discuss the current status of the information technology audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Prepare for audit status meeting with PG&E with J. Cochran, B. Long, W. Kipkirui (Deloitte).	\$330.00	0.5	\$165.00
Gillam, Tim	Review the draft Form 10Q.	\$380.00	2.5	\$950.00
Hamner, Jack	Discussion with L. Schloetter, B. Martin, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Review financial close and reporting process control workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review financial close and reporting process control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with L. Scott (PG&E), K. Boyce (Deloitte) regarding walkthrough of control RTR.05.02 (Natural Gas Commitments).	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Hamner, Jack	Discussion with H. Adams, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review environmental remediation liability account activity workpaper for Q3'2019.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review second draft of 10-Q.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Assess progress of audit workpapers for internal quality milestones.	\$290.00	4.0	\$1,160.00
Kamra, Akanksha	Review the adoption of the new accounting standards and alerts in order to assess their impact on the financial statements.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Meeting with B. Long, S. Misra, V. Choudhury (Deloitte) to discuss current status of the control exceptions identified.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Prepare for audit status meeting with P. Giamanco, J. Cochran, B. Long (Deloitte).	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for the user access review for advanced billing system.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to prepare for the meeting with PG&E to discuss the current information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), C. Lee, S. Lin (PG&E) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss current status of the control exceptions identified.	\$290.00	1.0	\$290.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to prepare for the meeting with PG&E to discuss the current information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare for audit status meeting with PG&E with P. Giamanco, B. Long, W. Kipkirui (Deloitte).	\$290.00	0.5	\$145.00
Long, Brittany	Review privileged access control documentation around SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte), C. Lee, S. Lin (PG&E) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the benefits process walkthrough and understanding memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the postretirement benefit life insurance risk assessment memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the postretirement benefit medical obligation risk assessment memorandum.	\$230.00	3.5	\$805.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding the closing of notes within the benefits related account reconciliations review control working paper.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Meredith, Wendy	Meeting with B. Rice (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft Form 10-Q.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with B. Long, W. Kipkirui, V. Choudhury (Deloitte) to discuss current status of the control exceptions identified.	\$290.00	1.0	\$290.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Murdock, Elizabeth	Review meter to cash workpaper.	\$330.00	3.0	\$990.00
Ncho-Oguie, Jean-Denis	Review investment income testing for the qualified trust fund under Federal Energy Regulatory Commission.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review internal control over management override for the non-qualified master trust fund under California Public Utilities Commission.	\$380.00	1.5	\$570.00
Pemberton, Tricia	Review two reports for Q3 2019 10-Q filings and presentation that contain communications to the audit committee for Q3 2019.	\$380.00	1.5	\$570.00
Rice, Blake	Meeting with L. Cheng (PG&E), M. Azebu (Deloitte) to review Q3 board minutes and agendas for meetings where board minutes were not yet available.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with W. Meredith (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Provide responses on review questions from T. Gillam, J. Ncho-Oguie, S. Jasinski (all Deloitte) on the draft financial statement for quarter 3.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), R. Tirado (PG&E) regarding quarter 3 consolidation question to close notes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update workpaper for guided risk assessments related to regulatory assets and liabilities.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on the regulatory accounting document control workpaper.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with E. Li (PG&E) regarding regulatory assets control meeting.	\$200.00	0.5	\$100.00
10/22/2019				
Azebu, Matt	Prepare agenda for focused support review program scoping call.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with K. Mallonee, A. Chung (PG&E), B. Rice, S. Jasinski (Deloitte) to discuss comments on draft financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with D. Kenna, D. DeMartini, C. Baxter (PG&E), B. Rice, S. Jasinski (Deloitte) regarding internal audit deficiency analysis.	\$230.00	0.5	\$115.00
Boyce, Kyle	Attend discussion with W. Perez (PG&E), J. Hamner (Deloitte) related to procurement testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Review the preliminary statement authorized by the California Public Utilities Commission on the accounting for regulatory balancing account related to portfolio allocation.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document walkthroughs in financial closing and reporting process control workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the design of control around identification of related party transactions.	\$180.00	0.5	\$90.00
Boyce, Kyle	Review the testing result from prior year to prepare for financial closing and reporting process walkthrough meeting.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Boyce, Kyle	Perform walkthrough discussion for financial closing and reporting process controls between C. Yau, L. Chen (PG&E), J. Hamner (Deloitte) to understand audit risks around financial reporting.	\$180.00	1.0	\$180.00
Brown, Aaron	Clear notes on interim procurement testing.	\$290.00	0.5	\$145.00
Brown, Erin	Address notes relating to 3rd quarter corporate consolidation analytic workpaper.	\$180.00	2.5	\$450.00
Brown, Erin	Address notes relating to hire to retire control testing.	\$180.00	3.0	\$540.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	2.0	\$360.00
Brown, Erin	Prepare documentation on management override of controls through journal entry testing.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to reading the board of director meeting minutes.	\$180.00	3.0	\$540.00
Cochran, James	Review segregation of duties control over customer billing application.	\$380.00	1.3	\$494.00
Cochran, James	Prepare inquiry with K. Kay (PG&E) on the cybersecurity in the information technology infrastructure.	\$380.00	0.2	\$76.00
Cochran, James	Meeting with T. Gillam, S. Jasinski (Deloitte), S. Cairns, C. Lee, C. Pezzola, D. Kenna (PG&E) to discuss Q3 internal control matters.	\$380.00	1.5	\$570.00
Cochran, James	Meeting with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$380.00	1.0	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Cochran, James	Review control testing for new user access in the customer billing system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for terminated user access in the customer billing system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for new user access in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for terminated user access in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for privileged user access in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for password configuration in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for privileged user access in the customer billing system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for password configuration in the customer billing system.	\$380.00	0.5	\$190.00
Giamanco, Patrick	Meeting with J. Cochran, B. Long, W. Kipkirui (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$330.00	1.0	\$330.00
Gillam, Tim	Meeting with J. Cochran, S. Jasinski (Deloitte), S. Cairns, C. Lee, C. Pezzola, D. Kenna (PG&E) to discuss Q3 internal audit and Sarbanes Oxley control matters.	\$380.00	1.5	\$570.00
Gillam, Tim	Review the company's quarterly review summary memo.	\$380.00	1.5	\$570.00
Gillam, Tim	Review the audit committee quarterly communication letter draft.	\$380.00	1.5	\$570.00
Hamner, Jack	Test the company's procurement allocation balancing account as part of the procurement substantive testing.	\$230.00	2.0	\$460.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Hamner, Jack	Continue to test the company's procurement allocation balancing account as part of the procurement substantive testing.	\$230.00	2.5	\$575.00
Hamner, Jack	Perform walkthrough discussion for financial closing and reporting process controls between C. Yau, L. Chen (PG&E), K. Boyce (Deloitte) to understand audit risks around financial reporting.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the design of control around identification of related party transactions.	\$230.00	0.5	\$115.00
Hamner, Jack	Attend discussion with W. Perez (PG&E), K. Boyce (Deloitte) related to procurement testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding balancing account controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with L. Schloetter, R. Uy (Deloitte), E. Li (PG&E) regarding reserve reports for balancing accounts.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with R. Uy (Deloitte), E. Li (PG&E) regarding balancing account controls.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Meeting with K. Mallonee, A. Chung (PG&E), B. Rice, M. Azebu (Deloitte) to discuss comments on draft financial statements prepared on Form 10-Q.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review cash flow activity fluctuation analysis comparing Q3 2019 to activity within Q3 2018.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Discussion with D. Kenna, D. DeMartini, C. Baxter (PG&E), B. Rice, M. Azebu (Deloitte) regarding internal audit deficiency analysis.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with D. Kenna, D. DeMartini, C. Baxter (PG&E), B. Rice, M. Azebu (Deloitte) regarding internal audit deficiency analysis.	\$290.00	0.5	\$145.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Jasinski, Samantha	Meeting with T. Gillam, J. Cochran (Deloitte), S. Cairns, C. Lee, C. Pezzola, D. Kenna (PG&E) to discuss Q3 internal control matters.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Meeting with A. Chung, K. Mallonee (PG&E) to discuss comments on a second draft of Form 10-Q.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review the adoption of the new accounting standards and alerts to assess their impact on the financial statements.	\$290.00	1.5	\$435.00
Kipkirui, Winnie	Meeting with J. Cochran, P. Giamanco, B. Long (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on internal control related to user access review.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes on internal control testing on the privileged access authorization.	\$230.00	2.0	\$460.00
Long, Brittany	Review documentation on internal control over periodic review of access for critical functions.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with J. Cochran, P. Giamanco, W. Kipkirui (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$290.00	1.0	\$290.00
Long, Brittany	Prepare the listing of questions to inquire information technology infrastructure during the meeting with K. Kay (PG&E).	\$290.00	1.0	\$290.00
Long, Brittany	Review documentation on internal control over the restricting emergency access.	\$290.00	1.0	\$290.00
Martin, Blake	Organize and compile of Pension/ other Benefits' Census data to be utilized in a risk assessment analysis.	\$230.00	1.0	\$230.00
Martin, Blake	Draft the postretirement benefit other than pension medical asset plan risk assessment.	\$230.00	1.5	\$345.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Murdock, Elizabeth	Review meter to cash workpaper.	\$330.00	2.0	\$660.00
Rice, Blake	Discussion with R. Uy (Deloitte) regarding income statement variances for Quarter 3 2019.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with K. Mallonee, A. Chung (PG&E), S. Jasinski, M. Azebu (Deloitte) to discuss comments on draft financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Rice, Blake	Review income statement analytics.	\$230.00	2.5	\$575.00
Schloetter, Lexie	Discussion with J. Hamner, R. Uy (Deloitte), E. Li (PG&E) regarding reserve reports for balancing accounts.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Prepare for regulatory balancing accounts meeting surrounding control walkthroughs.	\$200.00	1.0	\$200.00
Uy, Rysel	Analyze documentation for balancing account controls.	\$200.00	1.0	\$200.00
Uy, Rysel	Continue to complete the roadmap for independence consideration for Quarter 3.	\$200.00	2.5	\$500.00
Uy, Rysel	Discussion with J. Hamner (Deloitte) regarding balancing account controls.	\$200.00	0.5	\$100.00
Uy, Rysel	Discussion with J. Hamner, L. Schloetter (Deloitte), E. Li (PG&E) regarding reserve reports for balancing accounts.	\$200.00	0.5	\$100.00
Uy, Rysel	Analyze income statement variances for Quarter 3 2019.	\$200.00	1.0	\$200.00
Uy, Rysel	Continue to analyze income statement variances for Quarter 3 2019.	\$200.00	1.5	\$300.00
Uy, Rysel	Discussion with B. Rice (Deloitte) regarding income statement variances for Quarter 3 2019.	\$200.00	1.0	\$200.00
Uy, Rysel	Discussion with J. Hamner (Deloitte), E. Li (PG&E) regarding balancing account controls.	\$200.00	0.5	\$100.00

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October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Varshney, Swati	Review balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare cash flow analytics of the company for quarterly analysis.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to review balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Prepare documentation for the effective tax rate reconciliation for the income tax expense.	\$230.00	1.1	\$253.00
10/23/2019				
Alfahhad, Abdulrahman	Meeting (partial) with B. Long, W. Kipkirui, F. Mohamed, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Pull user names and their job titles from PG&E intranet to prepare testing for segregation of duties.	\$200.00	1.5	\$300.00
Azebu, Matt	Meet with J. Garboden, S. Hunter (PG&E), W. Meredith, S. Jasinski (Deloitte) to discuss accounting related to settlement agreements and equity backstop agreements.	\$230.00	1.0	\$230.00
Azebu, Matt	Prepare discussion points for focused support review program scoping call.	\$230.00	0.5	\$115.00
Azebu, Matt	Call with T. Pemberton, S. Jasinski, T. Gillam, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, T. Kilkenny, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Azebu, Matt	Review audit team's planned approach for profiling journal entries subject to testing related to the risk of management override of controls.	\$230.00	1.0	\$230.00
Boyce, Kyle	Document walkthroughs in financial closing and reporting process control workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Attend audit status discussion with J. Garboden, A. Chung, N. Riojas, C. Baxter (PG&E), E. Brown, B. Rice (Deloitte).	\$180.00	0.5	\$90.00
Brown, Erin	Expand on controls query and tracker for open items produced by PG&E.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding documentation within the benefits walkthrough and process understanding memo.	\$180.00	0.5	\$90.00
Brown, Erin	Attend audit status discussion with J. Garboden, A. Chung, N. Riojas, C. Baxter (PG&E), K. Boyce, B. Rice (Deloitte).	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding entity level controls.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to reading the board of director subcommittee meeting minutes.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to document the procedures performed relating to reading the board of director meeting minutes.	\$180.00	1.0	\$180.00
Choudhury, Viki	Meeting with B. Long, W. Kipkirui, A. Alfahhad, F. Mohamed (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.5	\$345.00
Cochran, James	Review privileged access control over advanced billing system.	\$380.00	1.0	\$380.00
Cochran, James	Meeting with T. Gillam, S. Jasinski (Deloitte), K. Kay, M. Strasburger (PG&E) to discuss Q3 cyber updates.	\$380.00	1.0	\$380.00

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<i>2019 Audit Services</i>				
10/23/2019				
Cochran, James	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the IT project status.	\$380.00	1.0	\$380.00
Cochran, James	Review privileged access control over utility procurement system.	\$380.00	1.0	\$380.00
Fazil, Mohamed	Meeting (partial) with B. Long, W. Kipkirui, A. Alfahhad, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Gillam, Tim	Call with T. Pemberton, M. Azebu, S. Jasinski, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with J. Cochran, S. Jasinski (Deloitte), K. Kay, M. Strasburger (PG&E) to discuss Q3 cyber updates.	\$380.00	1.0	\$380.00
Gillam, Tim	Review the audit project progress to understand the estimated remaining hours to completion of the audit.	\$380.00	0.5	\$190.00
Gillam, Tim	Discussion with T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Hamner, Jack	Review how the internal control is designed to address risks around regulatory balancing account.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review how the internal control is designed to address risks around regulatory balancing account.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review how the internal control is designed to address risks around regulatory balancing account.	\$230.00	2.0	\$460.00

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<i>2019 Audit Services</i>				
10/23/2019				
Hensel, Julia	Discussion with T. Gillam, T. Kilkenny, M. Azebu, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Jasinski, Samantha	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Call with T. Pemberton, M. Azebu, T. Gillam, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Prepare for call with Deloitte team regarding audit team's procedures to address engagement risk and scope of focused support review.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meet with J. Garboden, S. Hunter (PG&E), W. Meredith, M. Azebu (Deloitte) to discuss accounting related to settlement agreements and equity backstop agreements.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with T. Gillam, J. Cochran (Deloitte), K. Kay, M. Strasburger (PG&E) to discuss Q3 cyber updates.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the balance sheet variances to know the rationale behind the variances between periods and the impact of the events which lead to them.	\$290.00	2.0	\$580.00

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<i>2019 Audit Services</i>				
10/23/2019				
Kilkenny, Tom	Discussion with T. Gillam, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Kipkirui, Winnie	Meeting (partial) with B. Long, A. Alfahhad, F. Mohamed, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss team project status and assignments for the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for technological layer configuration for the SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with J. Cochran, B. Long (Deloitte) to discuss the IT project status.	\$230.00	1.0	\$230.00
Lanigan, Kerry	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$330.00	1.0	\$330.00
Long, Brittany	Review documentation regarding application infrastructure listing.	\$290.00	0.5	\$145.00
Long, Brittany	Review segregation of duties control in general ledger system.	\$290.00	1.2	\$348.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss team project status and assignments for the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with J. Cochran, W. Kipkirui (Deloitte) to discuss the IT project status.	\$290.00	1.0	\$290.00



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<i>2019 Audit Services</i>				
10/23/2019				
Long, Brittany	Continue to prepare the listing of questions to inquire regarding information technology infrastructure during the meeting with K. Kay (PG&E).	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad, F. Mohamed, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.5	\$435.00
Long, Brittany	Review documentation regarding common control consideration.	\$290.00	0.8	\$232.00
Martin, Blake	Discussion with A. Brown (Deloitte) regarding documentation within the benefits walkthrough and process understanding memo.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the pension benefits process walkthrough.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review management representation letter.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Meredith, Wendy	Call with M. Azebu, S. Jasinski, T. Gillam, J. Ncho-Oguie, T. Pemberton (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00

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### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Ncho-Oguie, Jean-Denis	Call with T. Pemberton, M. Azebu, S. Jasinski, T. Gillam, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review risk assessment and independence workpapers for the Q3 review of PG&E.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Call with M. Azebu, S. Jasinski, T. Gillam, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Rice, Blake	Attend audit status discussion with J. Garboden, A. Chung, N. Riojas, C. Baxter (PG&E), K. Boyce, E. Brown (Deloitte).	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with A. Chung, K. Mallonee (PG&E) regarding draft Form 10-Q financial statements.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Continue to close notes on control workpaper associated with regulatory accounting document approval process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding entity level controls.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on control workpaper associated with regulatory accounting document approval process.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze income statement variances for Quarter 3 2019.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019.	\$200.00	2.5	\$500.00

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October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Varshney, Swati	Continue reviewing balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	1.0	\$230.00
Varshney, Swati	Review balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Document the consideration for the recoverability of deferred tax assets.	\$230.00	1.5	\$345.00
Yuen, Jennifer	Review the financial statement footnote on income taxes.	\$230.00	2.0	\$460.00
Yuen, Jennifer	Review uncertain tax benefits documentation.	\$230.00	2.0	\$460.00
Yuen, Jennifer	Review the bankruptcy cost analysis for the income tax consideration.	\$230.00	2.0	\$460.00
Yuen, Jennifer	Prepare documentation on the amortization of deferred taxes.	\$230.00	2.7	\$621.00
10/24/2019				
Azebu, Matt	Discussion with E. Brown (Deloitte) regarding scope of journal entries subject to testing related to risk of management override of controls.	\$230.00	0.5	\$115.00
Azebu, Matt	Review testing of operating effectiveness related to journal entry review controls to address management override.	\$230.00	1.3	\$299.00
Azebu, Matt	Meeting with B. Rice, J. Hamner (Deloitte) to discuss updates to the audit client service plan PowerPoint deck.	\$230.00	1.0	\$230.00
Basilico, Ellen	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte), D. Mielle (PG&E Audit Committee Chair) to discuss third quarter audit review procedures and results.	\$380.00	1.0	\$380.00
Basilico, Ellen	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte), J. Wells (PG&E) to discuss third quarter results of financial review.	\$380.00	1.0	\$380.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/24/2019				
Basilico, Ellen	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss results of third quarter meetings and action items for quarterly procedures.	\$380.00	0.5	\$190.00
Basilico, Ellen	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss preparation with Audit Committee Chair Meeting for third quarter review.	\$380.00	0.5	\$190.00
Boyce, Kyle	Clean up the journal entry data in order to make selections for management override of controls for the first 6 months.	\$180.00	2.0	\$360.00
Boyce, Kyle	Continue to address notes from J. Hamner (Deloitte) regarding questions for control design around financial closing and reporting process.	\$180.00	2.0	\$360.00
Boyce, Kyle	Address notes from J. Hamner (Deloitte) regarding questions for control design around financial closing and reporting process.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with M. Azebu (Deloitte) regarding scope of journal entries subject to testing related to risk of management override of controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	3.0	\$540.00
Brown, Erin	Update status tracking on audit evidence received for internal controls testing.	\$180.00	1.5	\$270.00
Brown, Erin	Continue to prepare documentation on management override of controls through journal entry testing.	\$180.00	2.0	\$360.00
Chopra, Harshita	Review procedures of amounts included in footnotes of the company's financials and tie out to respective Form 10-Q.	\$180.00	1.0	\$180.00
Choudhury, Viki	Clear notes for 4430.02.06 (Windows Unix privileged access testing).	\$230.00	2.0	\$460.00

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<i>2019 Audit Services</i>				
10/24/2019				
Choudhury, Viki	Clear notes for 4421F.03d (SAP ECC Process chain access testing).	\$230.00	2.0	\$460.00
Cochran, James	Meeting with P. Giamanco (Deloitte) to debrief on cybersecurity update obtained from the meeting with K. Kay (PG&E).	\$380.00	0.5	\$190.00
Donahue, Nona	Perform 3rd quarter review of unrecognized tax benefits.	\$380.00	3.0	\$1,140.00
Donahue, Nona	Perform 3rd quarter review of income tax provision expense calculation testing.	\$380.00	3.0	\$1,140.00
Donahue, Nona	Perform 3rd quarter review of current tax expense testing.	\$380.00	2.0	\$760.00
Fazil, Mohamed	Analyze the system roles with privileged access to create or modify key configuration in SAP system, Business Warehouse module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting with J. Cochran (Deloitte) to debrief on cybersecurity update obtained from the meeting with K. Kay (PG&E).	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review the control evaluation around the general information technology control exceptions.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review user access control over SAP system.	\$330.00	0.5	\$165.00
Gillam, Tim	Meeting with J. Ncho-Oguie, E. Basilico (Deloitte), D. Mielle (PG&E Audit Committee Chair) to discuss third quarter audit review procedures and results.	\$380.00	1.0	\$380.00
Gillam, Tim	Meeting with J. Ncho-Oguie, E. Basilico (Deloitte), J. Wells (PG&E) to discuss third quarter results of financial review.	\$380.00	1.0	\$380.00
Gillam, Tim	Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) to discuss preparation with Audit Committee Chair Meeting for third quarter review.	\$380.00	0.5	\$190.00

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<i>2019 Audit Services</i>				
10/24/2019				
Gillam, Tim	Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) to discuss results of third quarter meetings and action items for quarterly procedures.	\$380.00	0.5	\$190.00
Hamner, Jack	Review the design of the financial close workpaper.	\$230.00	1.0	\$230.00
Hamner, Jack	Review the design of the reporting process control workpaper.	\$230.00	1.0	\$230.00
Hamner, Jack	Review financial close workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review reporting process control workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Meeting with M. Azebu, B. Rice (Deloitte) to discuss updates to the audit client service plan PowerPoint deck.	\$230.00	1.0	\$230.00
Hamner, Jack	Review the design of the PAR (potential adjustments report) control.	\$230.00	0.8	\$184.00
Hamner, Jack	Review the interim testing selections for the operating effectiveness testing of the journal entry control.	\$230.00	1.2	\$276.00
Jasinski, Samantha	Review summary of audit and audit-related services workpaper.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review income statement fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Continue to review income statement fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Continue to review balance sheet fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	2.5	\$725.00
Kamra, Akanksha	Assess the financial statements comply with the reporting requirement for the Securities and Exchange Commission.	\$290.00	1.0	\$290.00
Maheshwari, Radhika	Continue to correspond numbers in footnotes included in 10Q draft with client's footnote support.	\$200.00	2.0	\$400.00

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<i>2019 Audit Services</i>				
10/24/2019				
Maheshwari, Radhika	Correspond numbers in footnotes included in 10Q draft with client's support.	\$200.00	2.0	\$400.00
Martin, Blake	Draft the postretirement benefit other than pension medical asset plan risk assessment.	\$230.00	4.0	\$920.00
Martin, Blake	Document balance sheet variance analysis fluctuation explanations for Quarter 3 2019.	\$230.00	2.0	\$460.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte), D. Mielle (PG&E Audit Committee Chair) to discuss third quarter audit review procedures and results.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte), J. Wells (PG&E) to discuss third quarter results of financial review.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte) to discuss results of third quarter meetings and action items for quarterly procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte) to discuss preparation with Audit Committee Chair Meeting for third quarter review.	\$380.00	0.5	\$190.00
Rice, Blake	Address discrepancies in firm contribution tool with respect to Company affiliates.	\$230.00	2.0	\$460.00
Rice, Blake	Prepare materiality update for quarter 3.	\$230.00	2.0	\$460.00
Rice, Blake	Meeting with M. Azebu, J. Hamner (Deloitte) to discuss updates to the audit client service plan PowerPoint deck.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare quarterly journal entry workpaper.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Document regulatory accounting document control workpaper.	\$200.00	1.5	\$300.00
Uy, Rysel	Analyze documentation for balancing account controls.	\$200.00	9.0	\$1,800.00

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<i>2019 Audit Services</i>				
10/24/2019				
Varshney, Swati	Perform tie-out procedures on the audit support for financial statement footnote.	\$230.00	2.0	\$460.00
Varshney, Swati	Perform review of the tie-out procedures on the financial statement footnotes.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Update documentation on audit procedures performed in the tax summary memo.	\$230.00	3.3	\$759.00
Yuen, Jennifer	Review tax memo provided by E. Min and T. Lewis (PG&E).	\$230.00	2.0	\$460.00
Yuen, Jennifer	Continue to prepare documentation for the effective tax rate reconciliation for the income tax expense.	\$230.00	2.9	\$667.00
10/25/2019				
Azebu, Matt	Review the testing of design of internal controls over vendor changes in SAP.	\$230.00	2.0	\$460.00
Azebu, Matt	Review the testing of design over internal control related to approval structure within SAP.	\$230.00	3.0	\$690.00
Azebu, Matt	Meeting with T. Gillam (Deloitte), J. Lloyd, J. Loduca (PG&E) to perform quarterly management inquiries related to legal matters as part of Q3'19 review procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with T. Gillam (Deloitte), J. Kane (PG&E) to perform quarterly management inquiries related to compliance matters as part of Q3'19 review procedures.	\$230.00	0.5	\$115.00
Bihm, Christy	Review audit committee communication presentation for quarter 3 financial statement review.	\$380.00	1.0	\$380.00
Boyce, Kyle	Document tests of detail for the first 6 months selections for risk management override control.	\$180.00	2.0	\$360.00
Boyce, Kyle	Perform walkthrough discussion with K. Malone (PG&E), J. Hamner (Deloitte) regarding the design of the controls around financial reporting.	\$180.00	0.5	\$90.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Boyce, Kyle	Document walkthrough discussion on account reconciliation control in the financial closing and reporting process.	\$180.00	3.0	\$540.00
Boyce, Kyle	Review cash flow control documentation.	\$180.00	1.5	\$270.00
Brown, Aaron	Clear notes in post-retirement benefit other than pension risk assessment memos.	\$290.00	0.2	\$58.00
Brown, Aaron	Clear notes on energy procurement substantive testing.	\$290.00	0.5	\$145.00
Brown, Aaron	Review regulatory sectional memo.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Rice (Deloitte) regarding planned audit work for the third quarter.	\$180.00	0.5	\$90.00
Brown, Erin	Document the design of the internal control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Continue to document the design of the internal control over Source to Pay.	\$180.00	2.0	\$360.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding open workpaper responsibilities.	\$180.00	0.5	\$90.00
Chopra, Harshita	Review procedures of amounts included in footnotes of the company's financials and tie out to Form 10-Q.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue reviewing procedures of amounts included in footnotes of the company's financials and tie out to respective Form 10-Q.	\$180.00	1.5	\$270.00
Donahue, Nona	Continue to perform 3rd quarter review of tax provision.	\$380.00	3.0	\$1,140.00
Donahue, Nona	Perform 3rd quarter review of permanent and temporary differences between book income and tax income in tax provision expense calculation testing.	\$380.00	2.0	\$760.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Donahue, Nona	Perform 3rd quarter review of deferred taxes.	\$380.00	3.0	\$1,140.00
Fatima, Sana	Continue to prepare draft version of the audit committee communication for quarter 3 Form 10-Q review.	\$120.00	2.5	\$300.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss interim testing status on general information technology controls.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Draft email to S. Misra, M. Fazil, W. Kipkirui (Deloitte) and Christina Lee (PG&E) to clarify details of control exceptions identified.	\$330.00	0.5	\$165.00
Gillam, Tim	Review the financial statement footnote disclosure around regulatory accounting in the Form 10Q.	\$380.00	2.5	\$950.00
Gillam, Tim	Meeting with M. Azebu (Deloitte), J. Lloyd, J. Loduca (PG&E) to perform quarterly management inquiries related to legal matters as part of Q3'19 review procedures.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with M. Azebu (Deloitte), J. Kane (PG&E) to perform quarterly management inquiries related to compliance matters as part of Q3'19 review procedures.	\$380.00	0.5	\$190.00
Hamner, Jack	Perform walkthrough discussion with K. Malone (PG&E), K. Boyce (Deloitte) regarding the design of the controls around financial reporting.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the design of the financial close workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the design of the reporting process control workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the design of regulatory balancing account control workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review the design of regulatory balancing account control workpaper.	\$230.00	1.5	\$345.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Jasinski, Samantha	Review balance sheet fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Continue to review balance sheet fluctuation analysis workpaper for Q3 quarterly review	\$290.00	3.0	\$870.00
K, Kavya	Document internal control testing around periodic access review is performed in SSAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
Kamra, Akanksha	Assess compliance of financial statements disclosure with the accounting standards.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco (Deloitte) to discuss interim testing status on general information technology controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Continue to document internal control consideration around control exceptions identified in quarter 3, 2019.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Update internal control consideration around control exceptions identified in quarter 3, 2019.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss interim testing status on general information technology controls.	\$290.00	0.5	\$145.00
Madhuha, Myakala	Review corporate organization tree for PG&E.	\$120.00	0.5	\$60.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding open workpaper responsibilities.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the postretirement benefit other than pension life insurance asset plan risk assessment.	\$230.00	2.5	\$575.00
Martin, Blake	Close notes within the pension benefits account reconciliation control testing working paper.	\$230.00	2.5	\$575.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Rice, Blake	Discussion with E. Brown (Deloitte) regarding planned audit work for the third quarter.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare the listing of workpapers for the review by engagement quality control reviewer.	\$230.00	1.5	\$345.00
Rice, Blake	Perform tie out procedures on quarter 3 draft Form 10-Q financial statements.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Update documentation on control workpaper associated with regulatory accounting document approval.	\$200.00	2.0	\$400.00
Uy, Rycel	Analyze documentation for balancing account controls.	\$200.00	7.5	\$1,500.00
Varshney, Swati	Perform review of the tie-out procedures on the financial statement	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to perform tie-out testing procedures on the audit support for financial statement footnote.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Update conclusion drawn based on audit procedures performed in the tax summary memo.	\$230.00	2.9	\$667.00
10/26/2019				
Gillam, Tim	Review the Form 10-Q financial statement.	\$380.00	3.0	\$1,140.00
10/27/2019				
Meredith, Wendy	Review third quarter PG&E internal audit reports.	\$380.00	0.5	\$190.00
10/28/2019				
Adams, Haley	Discussion with J. Hamner, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
Azebu, Matt	Prepare memo summarizing the audit team's planned responses to increased engagement risk and involvement of focused support reviewer.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Azebu, Matt	Review the memo summarizing audit team's approach for testing journal entries and the related risks of management override of controls.	\$230.00	2.5	\$575.00
Azebu, Matt	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Boyce, Kyle	Discussion with B. Rice, E. Brown (Deloitte) with regards to the Q3 tie-out process.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, A. Brown (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare footnote tie-out on bankruptcy filing disclosure for Q3.	\$180.00	1.5	\$270.00
Boyce, Kyle	Prepare footnote tie-out on regulatory assets/liabilities disclosure for Q3.	\$180.00	1.0	\$180.00
Boyce, Kyle	Perform tie-out procedures on the statement of equity tie out workpaper for Q3.	\$180.00	2.5	\$450.00
Boyce, Kyle	Discussion with H. Adams, J. Hamner (Deloitte) regarding procurement substantive testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Address notes from J. Hamner (Deloitte) around questions for control design around financial closing and reporting process.	\$180.00	0.5	\$90.00
Brown, Aaron	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Rice, K. Boyce (Deloitte) with regards to the Q3 tie out process.	\$180.00	1.5	\$270.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Brown, Erin	Continue to document the planned substantive procedures over Source to Pay.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on regulatory accounting.	\$180.00	3.0	\$540.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on debt.	\$180.00	1.5	\$270.00
Choudhury, Viki	Update internal control exceptions identified around information technology control testing.	\$230.00	2.0	\$460.00
Cochran, James	Review risk assessment around information technology infrastructure.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to discuss the findings arising from SAP system testing.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document internal control consideration around user access exceptions on SAP system.	\$230.00	3.0	\$690.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui, M. Fazil (Deloitte) to discuss the findings arising from SAP system testing.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting (partial) with W. Kipkirui (Deloitte), G. Gadelha, C. Lee, S. Currie, T. Yuen (PG&E) to discuss findings arising from SAP system testing.	\$330.00	0.5	\$165.00
Gillam, Tim	Review quarterly workpaper on audit summary memo.	\$380.00	1.5	\$570.00
Gillam, Tim	Review quarterly workpaper on tax summary memo.	\$380.00	1.5	\$570.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Hamner, Jack	Review the design of financial close workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the reporting process controls workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Perform substantive analytical procedures on the portfolio allocation balancing accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with J. Hong (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with J. Hong, J. Yung (PG&E) to review the design of property, plant, and equipment controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with M. Gilbert (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with M. Lum (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with M. Lum, A. Choi (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with H. Adams, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Update documentation for internal control consideration related to control exceptions identified in SAP system testing.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss the findings arising from SAP system testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), G. Gadelha, C. Lee, S. Currie, T. Yuen (PG&E) to discuss findings arising from SAP system testing.	\$230.00	1.2	\$276.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, M. Fazil (Deloitte) to discuss the findings arising from SAP system testing.	\$290.00	1.0	\$290.00
Long, Brittany	Review documentation for internal control consideration related to control exceptions identified in SAP system testing.	\$290.00	1.5	\$435.00
Martin, Blake	Discussion with L. Schloetter, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Review update audit materiality analysis.	\$380.00	1.0	\$380.00
Rice, Blake	Prepare annual independence letter for upcoming audit committee meeting in December.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare cash flow statement workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Address notes within income statement analytics workpaper.	\$230.00	2.5	\$575.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Rice, Blake	Discussion with E. Brown, K. Boyce (Deloitte) with regards to the Q3 tie out process.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Update regulatory accounting document control workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with C. Fong (PG&E) related to regulatory accounting document.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update operating and maintenance analytic.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for balancing account controls.	\$200.00	2.5	\$500.00
Uy, Rycel	Continue to update documentation for balancing account controls.	\$200.00	5.0	\$1,000.00
Uy, Rycel	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
10/29/2019				
Adams, Haley	Discussion with S. Jasinski, J. Hamner, R. Uy, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with S. Jasinski, J. Hamner, R. Uy, H. Adams, A. Brown, B. Rice (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Review journal entry profiling for entries to be selected for further testing to address the risk of management override.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Azebu, Matt	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$230.00	0.5	\$115.00
Boyce, Kyle	Discussion with F. Chang (PG&E), J. Hamner (Deloitte) regarding the related parties financial closing and reporting process control.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the design of cash flow control in the financial closing and reporting process.	\$180.00	0.5	\$90.00
Boyce, Kyle	Perform tie-out procedures on the footnote on bankruptcy disclosure.	\$180.00	2.5	\$450.00
Boyce, Kyle	Prepare footnote tie-out on summary of accounting policies disclosure for Q3.	\$180.00	4.0	\$720.00
Boyce, Kyle	Document information obtained from control walkthroughs in the financial closing and reporting process .	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with S. Hunter (PG&E), J. Hamner (Deloitte) regarding the contracts types listing financial closing and reporting process control.	\$180.00	0.5	\$90.00
Brown, Aaron	Discussion with S. Jasinski, J. Hamner, R. Uy, H. Adams, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$290.00	0.5	\$145.00
Chopra, Harshita	Update the summary of issuances by California Public Utility Commission to assess control.	\$180.00	0.5	\$90.00
Choudhury, Viki	Update internal control consideration to establish the relationship between the job role and system access.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address review comments on change management control around monitoring system setting for SAP system, Business Planning & Consolidation module.	\$230.00	2.5	\$575.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Fazil, Mohamed	Address review comments on segregation of duties analysis on SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Discussion with G. Gadelha, and C. Lee (PG&E) to communicate information technology control exceptions identified.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Discussion with G. Gadelha, and C. Lee (PG&E) to discussed required steps to evaluate the control exceptions.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Discussion with G. Gadelha, and C. Lee (PG&E) to discussed mitigating procedures on the internal control observation.	\$330.00	0.5	\$165.00
Hamner, Jack	Meeting with B. Rice (Deloitte) to discuss next steps and planning for the property, plant, and equipment control and substantive workpapers.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with S. Hunter (PG&E), K. Boyce (Deloitte) regarding the contracts types listing FCRP control.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with F. Chang (PG&E), K. Boyce (Deloitte) regarding the related parties FCRP control.	\$230.00	0.5	\$115.00
Hamner, Jack	Clear notes in the draft engagement letters (Integrated Audit, Nuclear Decommissioning Engagement letters).	\$230.00	2.0	\$460.00
Hamner, Jack	Perform substantive analytical procedures on the Energy Resource Recovery Balancing Account.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with S. Jasinski, R. Uy, H. Adams, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the regulatory balancing account control workpaper.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, M. Azebu (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with J. Hamner, R. Uy, H. Adams, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$290.00	0.5	\$145.00
Long, Brittany	Review interim period information technology control testing results for SAP system.	\$290.00	1.5	\$435.00
Madhuha, Myakala	Update details of the corporate tree to assess independence consideration.	\$120.00	0.2	\$24.00
Meredith, Wendy	Meeting B. Rice (Deloitte) regarding asset retirement obligation approach for year end audit.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review documentation on the summary of procedures performed for quarter ended 9/30/19.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare balance sheet statement analytics.	\$230.00	2.5	\$575.00
Rice, Blake	Update materiality based on quarter 3 actuals and items impacting comparability.	\$230.00	3.0	\$690.00
Rice, Blake	Meeting with J. Hamner (Deloitte) to discuss next steps and planning for the property, plant, and equipment control and substantive workpapers.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare annual audit quality letter for December audit committee	\$230.00	1.5	\$345.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Rice, Blake	Meeting W. Meredith (Deloitte) regarding asset retirement obligation approach for year end audit.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with S. Jasinski, J. Hamner, R. Uy, H. Adams, A. Brown, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update regulatory accounting document control workpaper.	\$200.00	1.5	\$300.00
Uy, Rycel	Discussion with S. Jasinski, J. Hamner, H. Adams, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for potential adjustment report controls testing.	\$200.00	4.0	\$800.00
Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	3.5	\$700.00
10/30/2019				
Alfahhad, Abdulrahman	Meeting with P. Giamanco, B. Long, W. Kipkirui, M. Fazil (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with K. Xu (PG&E), J. Hamner, K. Boyce (Deloitte) regarding the tax top level adjustment as part of the consolidation control.	\$230.00	0.5	\$115.00
Azebu, Matt	Review draft engagement letters to be provided to audit committee.	\$230.00	2.0	\$460.00
Azebu, Matt	Review Q3'19 summary memo documenting quarterly review procedures performed.	\$230.00	2.0	\$460.00
Boyce, Kyle	Discussion with K. Xu (PG&E), M. Azebu, J. Hamner (Deloitte) regarding the tax top level adjustment as part of the consolidation control.	\$180.00	0.5	\$90.00
Boyce, Kyle	Continue to document information obtained from control walkthroughs in the financial closing and reporting process.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/30/2019				
Boyce, Kyle	Prepare documentation on the contingency disclosure for Q3 Form 10-Q tie-out.	\$180.00	3.5	\$630.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on equity.	\$180.00	2.0	\$360.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on fair value measurement.	\$180.00	3.0	\$540.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on derivatives.	\$180.00	2.5	\$450.00
Chopra, Harshita	Prepare the summary of issuances by California Public Utility Commission to assess control.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address review notes on privileged access testing on administrative access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.5	\$805.00
Fazil, Mohamed	Continue to address review comments on segregation of duties analysis on SAP system, Governance, Risk and Compliance module.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review information technology job monitoring control.	\$330.00	0.5	\$165.00
Hamner, Jack	Review the regulatory balancing account control workpapers.	\$230.00	2.5	\$575.00
Hamner, Jack	Continue to review the regulatory balancing account control workpapers.	\$230.00	1.5	\$345.00
Hamner, Jack	Continue to perform substantive analytical procedures on the portfolio allocation balancing accounts.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/30/2019				
Hamner, Jack	Prepare design and implementation testing for the property, plant and equipment controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with K. Xu (PG&E), M. Azebu, K. Boyce (Deloitte) regarding the tax top level adjustment as part of the consolidation control.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding potential adjustment report controls testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the client service plan PowerPoint deck for presentation to the audit committee.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Prepare detailed work allocation plan, including budget and level of review, for tasks to be performed in the information technology audit plan.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the budget and the tracker used for workpapers.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the budget and the tracker used for workpapers.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare information technology audit plan for tasks to be performed at year-end.	\$290.00	1.0	\$290.00
Madhuha, Myakala	Assess independence consideration using the information of the entities in the PG&E corporate tree.	\$120.00	0.3	\$36.00
Ncho-Oguie, Jean-Denis	Review draft Form 10-Q of the financial statements for PG&E Q3 2019 review.	\$380.00	2.5	\$950.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/30/2019				
Ncho-Oguie, Jean-Denis	Review Q3 2019 variance analysis for balance sheet.	\$380.00	2.0	\$760.00
Rice, Blake	Prepare audit pricing information for December Audit Committee presentation.	\$230.00	1.5	\$345.00
Rice, Blake	Review balance sheet analytics.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Close notes on the control workpaper related to regulatory accounting documents.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Document selections of regulatory reconciliation control.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on regulatory memo.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to update documentation for balancing accounts control testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Continue to update documentation for balancing accounts control testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding potential adjustment report controls testing.	\$200.00	0.5	\$100.00
10/31/2019				
Azebu, Matt	Continue to review profiling of journal entries to be subjected to further testing to address risk of management override of controls.	\$230.00	2.0	\$460.00
Boyce, Kyle	Perform tie-out on debt footnote disclosure for the Q3 10Q.	\$180.00	2.5	\$450.00
Boyce, Kyle	Perform tie-out on equity footnote disclosure for the Q3 10Q.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update the financial closing and reporting process flow chart workbook.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update financial closing and reporting process risk of material misstatement workbook.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the control around identification of related parties.	\$180.00	1.0	\$180.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/31/2019				
Boyce, Kyle	Document information gained from control walkthroughs around accounting consolidation.	\$180.00	1.0	\$180.00
Brown, Aaron	Review interim operating and maintenance expense testing.	\$290.00	2.3	\$667.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on contingencies.	\$180.00	2.0	\$360.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on company's commitment.	\$180.00	2.5	\$450.00
Brown, Erin	Continue to perform tie out procedures on PG&E's 10Q footnotes disclosure on debt.	\$180.00	2.0	\$360.00
Brown, Erin	Assess personnel or organizational change requests control over Source to Pay.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to reading the board of director meeting minutes.	\$180.00	2.0	\$360.00
Cochran, James	Update work paper review scheduled and budget to actual.	\$380.00	0.5	\$190.00
Giamanco, Patrick	Review privileged access control on utility plant asset system.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss internal control consideration on exceptions identified in SAP system.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review evaluation of control exceptions to assess whether there are any unaddressed audit risks.	\$330.00	1.0	\$330.00
Hamner, Jack	Meeting with M. Westendorf, B. Ligon to discuss workpaper allocation for the property, plant, and equipment control, substantive, and memo workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the design of controls testing for the financial close and reporting process control workpaper.	\$230.00	1.5	\$345.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/31/2019				
Hamner, Jack	Continue to perform substantive analytical procedures on the Energy Resource Recovery Balancing Account.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the footnote 8 - derivatives footnote as part of the Q3'2019 quarterly review procedures.	\$230.00	3.0	\$690.00
Hamner, Jack	Review the regulatory balancing account control workpaper.	\$230.00	2.0	\$460.00
Holker, Sangeeta	Review Deloitte's independence compliance with the entities in the PG&E corporate tree.	\$120.00	0.2	\$24.00
Kipkirui, Winnie	Meeting with B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss internal control consideration on exceptions identified in SAP system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address comments around the testing performed on new user access for customer billing system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address comments around the testing performed on new user access for procurement system.	\$230.00	1.5	\$345.00
Long, Brittany	Meeting with B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss internal control consideration on exceptions identified in SAP system.	\$290.00	0.5	\$145.00
Long, Brittany	Review internal control evaluation on control exceptions identified in SAP system testing.	\$290.00	2.0	\$580.00
Long, Brittany	Updated information technology audit plan with the current status based on interim period progress.	\$290.00	1.0	\$290.00
Martin, Blake	Attend (partial) the October 2019 Potential Adjustment Report review meeting with R. Uy (Deloitte), D. Thomason, P. Ong, J. Garboden (PG&E).	\$230.00	1.0	\$230.00
Meredith, Wendy	Review draft third quarter 2019 management representation letter revisions.	\$380.00	0.5	\$190.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/31/2019				
Ncho-Oguie, Jean-Denis	Review draft Form 10-Q of the financial statement footnotes.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review Q3 financial statement variance analysis for income statement.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review Q3 financial statement variance analysis for equity statement.	\$380.00	1.0	\$380.00
Rice, Blake	Review financial statement footnote tie-out workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Perform tie out procedures on quarter 3 draft Form 10-Q financial statements.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Discussion with D. Diaz (PG&E) related to the quarterly tie out of the Form 10-Q financial statement.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes related to operating and maintenance analytic.	\$200.00	1.5	\$300.00
Uy, Rysel	Attend the October 2019 Potential Adjustment Report review meeting with B. Martin (Deloitte), D. Thomason, P. Ong , J. Garboden (PG&E).	\$200.00	1.5	\$300.00
Uy, Rysel	Update documentation for potential adjustment report review control testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Update documentation for balancing accounts control testing.	\$200.00	2.5	\$500.00
Uy, Rysel	Continue to update documentation for balancing accounts control testing.	\$200.00	2.0	\$400.00
Uy, Rysel	Discussion with D. Mok (PG&E) regarding expense reconciliations for balancing account controls testing.	\$200.00	0.5	\$100.00
Varshney, Swati	Continue reviewing summarization of board minutes to analyze if any item has a financial statement impact and may change the audit procedures.	\$230.00	3.0	\$690.00
Varshney, Swati	Review summary of board minutes to analyze if any item has financial statement impact and may change the audit procedures.	\$230.00	3.0	\$690.00
Subtotal for 2019 Audit Services:			1,840.9	\$426,685.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

#### *AB 1054 Wildfire Fund*

10/01/2019

Barton, Doug	Discussion with C. Weller (Deloitte) regarding accounting for California Wildfire Fund.	\$760.00	0.5	\$380.00
Gillam, Tim	Discussion with J. Ncho Oguie, B. Rice, T. Kilkenny, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
Weller, Curt	Discussion with D. Barton (Deloitte) regarding accounting for California Wildfire Fund.	\$760.00	0.5	\$380.00

10/02/2019

Barton, Doug	Draft letter to SEC Staff related to accounting regarding California Wildfire Fund.	\$760.00	0.3	\$228.00
Barton, Doug	Call with D. Thomason (PG&E) regarding accounting related to California Wildfire Fund.	\$760.00	0.2	\$152.00

10/07/2019

Meredith, Wendy	Review proposed accounting analysis related to wildfire fund.	\$760.00	0.5	\$380.00
Meredith, Wendy	Continue to review proposed accounting analysis related to wildfire fund.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review of Q3'19 draft disclosures based on the California wildfire legislation.	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Review the wildfire liability reserve model based on the California wildfire legislation.	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Review of wildfire durability analysis based on the California wildfire legislation.	\$760.00	2.0	\$1,520.00

10/08/2019

Azebu, Matt	Discussion with S. Hunter (PG&E), J. Ncho-Oguie (Deloitte) regarding the modeling assumptions utilized in application of accounting related to the wildfire insurance fund.	\$460.00	0.5	\$230.00
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# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
10/08/2019				
Azebu, Matt	Review modeling assumptions used in durability analysis for assess life of wildfire insurance fund.	\$460.00	1.0	\$460.00
Ncho-Oguie, Jean-Denis	Discussion with S. Hunter (PG&E), M. Azebu (Deloitte) regarding the modeling assumptions utilized in application of accounting related to the wildfire insurance fund.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review wildfire preventive cost accounting analysis based on the California wildfire legislation.	\$760.00	1.0	\$760.00
10/09/2019				
Azebu, Matt	Review modeling assumptions utilized in the Company's estimate of the life of wildfire insurance fund.	\$460.00	2.0	\$920.00
Azebu, Matt	Perform accounting research related to discounting liabilities subsequent to contributions to wildfire insurance fund.	\$460.00	1.0	\$460.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie (Deloitte) regarding wildfire fund model.	\$460.00	0.5	\$230.00
Barclay, Kelsey	Draft the wildfire fund preclearance letter consultation memo.	\$660.00	1.0	\$660.00
Gillam, Tim	Discussion with W. Meredith, M. Azebu, J. Ncho Oguie (Deloitte) regarding wildfire fund model.	\$760.00	0.5	\$380.00
Meredith, Wendy	Discussion with T. Gillam, M. Azebu, J. Ncho Oguie (Deloitte) regarding wildfire fund model.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, M. Azebu (Deloitte) regarding wildfire fund model.	\$760.00	0.5	\$380.00
10/10/2019				
Azebu, Matt	Review business assumptions used in the wildfire fund model.	\$460.00	1.0	\$460.00
10/11/2019				
Azebu, Matt	Discussion with S. Hunter (PG&E), J. Ncho-Oguie (Deloitte) regarding the accounting guidance for wildfire insurance fund model.	\$460.00	1.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
10/11/2019				
Ncho-Oguie, Jean-Denis	Discussion with S. Hunter (PG&E), M. Azebu (Deloitte) regarding the accounting guidance for wildfire insurance fund model.	\$760.00	1.0	\$760.00
10/14/2019				
Azebu, Matt	Discussion with T. Gillam, J. Ncho-Oguie (Deloitte) regarding the business assumptions used in estimating the life of the wildfire insurance fund.	\$460.00	1.0	\$460.00
Azebu, Matt	Review the business assumptions used by management in estimating the life of the wildfire insurance fund.	\$460.00	1.5	\$690.00
Gillam, Tim	Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) regarding the business assumptions used in estimating the life of the wildfire insurance fund.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, M. Azebu (Deloitte) regarding the business assumptions used in estimating the life of the wildfire insurance fund.	\$760.00	1.0	\$760.00
10/16/2019				
Barclay, Kelsey	Continue to draft the wildfire fund preclearance letter consultation memo.	\$660.00	2.0	\$1,320.00
10/17/2019				
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss capital expenditure accounting related to California state legislation on wildfire fund.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss capital expenditure accounting related to California state legislation on wildfire fund.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) to discuss capital expenditure accounting related to California state legislation on wildfire fund.	\$760.00	0.5	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
10/18/2019				
Gillam, Tim	Research the accounting alternatives for the capital program relating to the bill.	\$760.00	2.0	\$1,520.00
10/24/2019				
Azebu, Matt	Review Q3'19 disclosure related to accounting for contributions to wildfire insurance fund.	\$460.00	1.0	\$460.00
10/31/2019				
Azebu, Matt	Finalize accounting consultation related to accounting for contributions to wildfire insurance fund.	\$460.00	0.5	\$230.00
Subtotal for AB 1054 Wildfire Fund:			32.5	\$21,100.00

### *Accounting Consultations*

10/08/2019				
Kilkenny, Tom	Review draft of critical audit matters in audit report related to regulatory recovery of wildfire costs.	\$760.00	0.8	\$608.00
Martin, Blake	Address notes on the audit consideration around the selection of the critical audit matters for the audit.	\$460.00	1.0	\$460.00
10/10/2019				
Kilkenny, Tom	Review updated draft critical audit matters that are to be included in the year-end audit opinion.	\$760.00	0.3	\$228.00
10/14/2019				
Rice, Blake	Prepare draft language of the critical audit matters for quarter 3 presentation to the audit committee.	\$460.00	2.5	\$1,150.00
10/18/2019				
Rice, Blake	Close comments within critical audit matters workpaper.	\$460.00	2.5	\$1,150.00
10/23/2019				
Gillam, Tim	Review documentation on selection of critical audit matters.	\$760.00	1.0	\$760.00
10/30/2019				
Clark, Brian	Review materiality assessment for 2019 audit.	\$760.00	0.5	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
10/31/2019				
Gillam, Tim	Review critical audit matters identified to be included in the audit opinion at year-end.	\$760.00	2.0	\$1,520.00
Subtotal for Accounting Consultations:			10.6	\$6,256.00
<i>California Wildfires</i>				
10/07/2019				
Azebu, Matt	Review journal entries recorded to update the Q3'19 wildfire liability.	\$460.00	1.0	\$460.00
10/09/2019				
Meredith, Wendy	Review status of audit procedures related to wildfire liabilities.	\$760.00	0.5	\$380.00
10/16/2019				
Azebu, Matt	Discussion with S. Schirle, J. Garboden, J. Martinez, A. Chung (PG&E), W. Meredith (Deloitte) regarding status of settlements and associated adjustments to the wildfire liability to be recorded during Q3'19.	\$460.00	0.5	\$230.00
Meredith, Wendy	Discussion with S. Schirle, J. Garboden, J. Martinez, A. Chung (PG&E), M. Azebu (Deloitte) regarding status of settlements and associated adjustments to the wildfire liability to be recorded during Q3'19.	\$760.00	0.5	\$380.00
10/18/2019				
Meredith, Wendy	Meeting with J. Allen, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$760.00	0.2	\$152.00
10/23/2019				
Azebu, Matt	Perform accounting research related to accounting for terms included in restructuring support agreement related to wildfire claims.	\$460.00	1.0	\$460.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
10/23/2019				
Gillam, Tim	Discussion with J. Wells (PG&E) regarding quarterly wildfire matters/update.	\$760.00	2.0	\$1,520.00
10/24/2019				
Azebu, Matt	Meet with T. Gillam, W. Meredith (Deloitte), S. Schirle, J. Garboden, A. Chung (PG&E) to discuss the status of settlement discussions and information available to the Company as it relates to the assessment of the wildfire-related liability as of Q3.	\$460.00	0.5	\$230.00
Azebu, Matt	Document Q3'19 wildfire liability memo summarizing status of settlement discussions and impact on wildfire liability following meeting with S. Schirle, J. Garboden, A. Chung (PG&E).	\$460.00	1.5	\$690.00
Clark, Brian	Discussion with T. Gillam (Deloitte) regarding wildfire liability.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Meet with W. Meredith, M. Azebu (Deloitte), S. Schirle, J. Garboden, A. Chung (PG&E) to discuss the status of settlement discussions and information available to the Company as it relates to the assessment of the wildfire-related liability as of Q3.	\$760.00	0.5	\$380.00
Gillam, Tim	Discussion with B. Clark (Deloitte) regarding wildfire liability.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Meet with T. Gillam, M. Azebu (Deloitte), S. Schirle, J. Garboden, A. Chung (PG&E) to discuss the status of settlement discussions and information available to the Company as it relates to the assessment of the wildfire-related liability as of Q3.	\$760.00	0.5	\$380.00
10/25/2019				
Azebu, Matt	Meeting with T. Gillam, A. Sasso (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$460.00	0.5	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
10/25/2019				
Clark, Brian	Discussion with T. Gillam (Deloitte) regarding wildfire liability and disclosure.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Discussion with B. Clark (Deloitte) regarding wildfire liability and disclosure.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Meeting with M. Azebu, A. Sasso (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$760.00	0.5	\$380.00
Sasso, Anthony	Prepare for meeting with T. Gillam, M. Azebu (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$760.00	0.1	\$76.00
Sasso, Anthony	Meeting with T. Gillam, M. Azebu (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$760.00	0.5	\$380.00
10/28/2019				
Clark, Brian	Meet with T. Gillam, W. Meredith (Deloitte) to discuss accounting and disclosure for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with B. Clark, W. Meredith (Deloitte) to discuss accounting and disclosure for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with J. Wells, J. Loduca, S. Schirle, D. Thomason, J. Garboden (PG&E), K. Orsini (Cravath), W. Meredith (Deloitte) to discuss accounting and disclosures for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with J. Wells, J. Loduca, S. Schirle, D. Thomason, J. Garboden (PG&E), K. Orsini (Cravath), T. Gillam (Deloitte) to discuss accounting and disclosures for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
10/28/2019				
Meredith, Wendy	Meet with B. Clark, T. Gillam (Deloitte) to discuss accounting and disclosure for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
10/29/2019				
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting and disclosure.	\$460.00	0.5	\$230.00
Azebu, Matt	Document the quarterly review procedures performed related to the wildfire liability as of Q3'19.	\$460.00	1.5	\$690.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss wildfire liability accounting and disclosure.	\$760.00	0.5	\$380.00
10/31/2019				
Azebu, Matt	Review the terms related to wildfire claim payments included in the plan of reorganization submitted by bondholders.	\$460.00	1.0	\$460.00
Clark, Brian	Meet with T. Gillam, W. Meredith (Deloitte) to discuss wildfire liability quarterly review procedures for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with B. Clark, W. Meredith (Deloitte) to discuss wildfire liability quarterly review procedures for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Discuss updates on the current issues relating to the wildfire liability.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Meet with T. Gillam, B. Clark (Deloitte) to discuss wildfire liability quarterly review procedures for third quarter 2019.	\$760.00	0.5	\$380.00
Subtotal for California Wildfires:			25.3	\$16,828.00

### *Lease Accounting Services*

10/10/2019				
Azebu, Matt	Review process flow diagram prepared outlining the lease accounting process.	\$265.00	1.5	\$397.50

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## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Lease Accounting Services</i>				
10/11/2019				
Uy, Rysel	Continue to prepare documentation on the control design over accounting for leases.	\$225.00	4.0	\$900.00
10/14/2019				
Murdock, Elizabeth	Review lease substantive testing workpaper.	\$325.00	1.5	\$487.50
10/16/2019				
Murdock, Elizabeth	Continue to review lease substantive testing workpaper.	\$325.00	1.0	\$325.00
10/18/2019				
Murdock, Elizabeth	Review lease control design testing.	\$325.00	1.0	\$325.00
Uy, Rysel	Prepare lease controls flowchart to document understanding of the processes.	\$225.00	0.5	\$112.50
10/25/2019				
Uy, Rysel	Prepare documentation on the control design over accounting for leases.	\$225.00	0.5	\$112.50
Subtotal for Lease Accounting Services:			10.0	\$2,660.00

### *Post Bankruptcy Matters*

10/03/2019				
Murdock, Elizabeth	Prepare the design documentation on the control around bankruptcy.	\$660.00	1.5	\$990.00
10/04/2019				
Martin, Blake	Document review steps taken in the control design for the control related to the bankruptcy-related memorandum review.	\$460.00	2.5	\$1,150.00
Martin, Blake	Discussion between W. Meredith, E. Murdock (Deloitte), C. Baxter, S. Hunter, D. DeMartini (PG&E) around the Bankruptcy Accounting Considerations memo review control process.	\$460.00	0.2	\$92.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/04/2019				
Martin, Blake	Discussion with E. Murdock (Deloitte), C. Baxter, D. Thomason, S. Hunter, D. Demartini (PG&E) to review the bankruptcy accounting associated with the liabilities subject to compromise.	\$460.00	0.5	\$230.00
Meredith, Wendy	Discussion between B. Martin, E. Murdock (Deloitte), C. Baxter, S. Hunter, D. DeMartini (PG&E) around the Bankruptcy Accounting Considerations memo review control process.	\$760.00	0.2	\$152.00
Murdock, Elizabeth	Discussion between B. Martin, W. Meredith (Deloitte), C. Baxter, S. Hunter, D. DeMartini (PG&E) around the Bankruptcy Accounting Considerations memo review control process.	\$660.00	0.2	\$132.00
Murdock, Elizabeth	Discussion with B. Martin (Deloitte), C. Baxter, D. Thomason, S. Hunter, D. Demartini (PG&E) to review the bankruptcy accounting associated with the liabilities subject to compromise.	\$660.00	0.5	\$330.00
10/06/2019				
Murdock, Elizabeth	Close notes to bankruptcy risk assessment.	\$660.00	1.0	\$660.00
Murdock, Elizabeth	Modify the audit risks identified around bankruptcy to the financial statement.	\$660.00	1.0	\$660.00
Murdock, Elizabeth	Review bankruptcy memo control documentation.	\$660.00	1.0	\$660.00
10/07/2019				
Boyce, Kyle	Prepare documentation regarding the reorganization substantive testing.	\$350.00	2.5	\$875.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) regarding reorganization items substantive testing.	\$350.00	1.0	\$350.00
Martin, Blake	Document bankruptcy accounting memo review control.	\$460.00	1.5	\$690.00
Murdock, Elizabeth	Review client request list for internal control evidence for bankruptcy memo control.	\$660.00	0.5	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/07/2019				
Rice, Blake	Discussion with K. Boyce (Deloitte) regarding reorganization items substantive testing.	\$460.00	1.0	\$460.00
10/08/2019				
Boyce, Kyle	Update the documentation regarding the reorganization substantive testing.	\$350.00	3.5	\$1,225.00
Martin, Blake	Continue to document bankruptcy accounting memo review control.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Review draft audit plan related to bankruptcy accounting.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review documents filed with bankruptcy court, including wildfire claim settlement agreement with subrogation parties and revised plan of reorganization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Continue reviewing documents filed with bankruptcy court, including wildfire claim settlement agreement with subrogation parties and revised plan of reorganization.	\$760.00	0.5	\$380.00
10/09/2019				
Azebu, Matt	Perform accounting research related to accounting for equity financing in bankruptcy.	\$460.00	1.0	\$460.00
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss plan of reorganization and exclusivity filings that had been filed with bankruptcy court.	\$760.00	0.5	\$380.00
Gillam, Tim	Review company bankruptcy filing to assess the audit consideration around risks and procedures.	\$760.00	1.0	\$760.00
Martin, Blake	Discussion with D. Kenna, D. Demartini, C. Baxter (PG&E) regarding control design within the quarterly analytical review for the liabilities subject to compromise.	\$460.00	1.0	\$460.00
Meredith, Wendy	Review plan of reorganization filed by PG&E with the bankruptcy court.	\$760.00	0.5	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/09/2019				
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss plan of reorganization and exclusivity filings that had been filed with bankruptcy court.	\$760.00	0.5	\$380.00
10/10/2019				
Gillam, Tim	Review bankruptcy judge order to understand the accounting implication .	\$760.00	2.0	\$1,520.00
Gillam, Tim	Discuss with J. Wells (PG&E) bankruptcy status/plans.	\$760.00	1.5	\$1,140.00
10/11/2019				
Azebu, Matt	Discussion with S. Hunter (PG&E), W. Meredith (Deloitte) regarding the accounting for equity backstop financing.	\$460.00	0.5	\$230.00
Martin, Blake	Document consideration for liabilities that are subject to compromise as part of the testing for the quarterly analysis review control related to bankruptcy.	\$460.00	3.0	\$1,380.00
Martin, Blake	Document consideration for liabilities that are subject to compromise as part of the testing for the quarterly analysis review control related to bankruptcy.	\$460.00	2.5	\$1,150.00
Meredith, Wendy	Discussion with S. Hunter (PG&E), M. Azebu (Deloitte) regarding the accounting for equity backstop financing.	\$760.00	0.5	\$380.00
10/13/2019				
Murdock, Elizabeth	Review bankruptcy related control documentation.	\$660.00	1.5	\$990.00
10/14/2019				
Martin, Blake	Close notes on the analytical review control around the liabilities subject to compromise due to bankruptcy.	\$460.00	5.0	\$2,300.00
Meredith, Wendy	Review accounting guidance related to bankruptcy accounting issues.	\$760.00	0.5	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/15/2019				
Boyce, Kyle	Address notes on workpaper for substantive testing on reorganization items.	\$350.00	1.0	\$350.00
Meredith, Wendy	Continue to review draft Form 10-Q of the third quarter for the bankruptcy-related disclosure.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with J. Garboden (PG&E) to discuss bankruptcy accounting considerations for third quarter 2019.	\$760.00	0.5	\$380.00
10/16/2019				
Martin, Blake	Review the reorganization items substantive testing.	\$460.00	1.0	\$460.00
10/17/2019				
Allen, Jana	Review equity backstop commitment agreements.	\$580.00	1.0	\$580.00
Allen, Jana	Meeting with A. Pidgeon (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$580.00	0.3	\$174.00
Allen, Jana	Review restructuring support agreement entered into with subrogation claim holders.	\$580.00	1.0	\$580.00
Allen, Jana	Meeting with A. Pidgeon (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$580.00	0.1	\$58.00
Boyce, Kyle	Discussion with B. Martin (Deloitte) about reorganization items substantive testing workpaper.	\$350.00	0.5	\$175.00
Boyce, Kyle	Address notes on reorganization substantive testing workpaper.	\$350.00	2.0	\$700.00
Martin, Blake	Assess the appropriateness of the documentation in the memo related to liabilities subject to compromise due to bankruptcy.	\$460.00	2.0	\$920.00
Martin, Blake	Continue to review the reorganization items substantive testing.	\$460.00	1.5	\$690.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/17/2019				
Martin, Blake	Address notes on the analytical review control around the liabilities subject to compromise due to bankruptcy.	\$460.00	2.5	\$1,150.00
Martin, Blake	Continue to address notes on the analytical review control around the liabilities subject to compromise due to bankruptcy.	\$460.00	2.0	\$920.00
Martin, Blake	Discussion with K. Boyce (Deloitte) about reorganization items substantive testing workpaper.	\$460.00	0.5	\$230.00
Pidgeon, Andrew	Meeting with J. Allen (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$760.00	0.1	\$76.00
Pidgeon, Andrew	Review restructuring support agreement entered into with subrogation claims holder.	\$760.00	0.6	\$456.00
Pidgeon, Andrew	Perform accounting research related to the equity backstop agreement.	\$760.00	0.2	\$152.00
Pidgeon, Andrew	Meeting with J. Allen (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$760.00	0.3	\$228.00
Pidgeon, Andrew	Review equity backstop commitment agreement.	\$760.00	0.8	\$608.00
Pidgeon, Andrew	Perform accounting research related to equity backstop commitment.	\$760.00	0.4	\$304.00
10/18/2019				
Allen, Jana	Meeting with W. Meredith, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$580.00	0.3	\$174.00
Allen, Jana	Research accounting guidance regarding the equity backstop commitment agreements.	\$580.00	0.5	\$290.00
Allen, Jana	Meeting with W. Meredith, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$580.00	0.2	\$116.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/18/2019				
Allen, Jana	Research accounting guidance regarding the restructuring support agreement entered into with subrogation claim holders.	\$580.00	0.5	\$290.00
Azebu, Matt	Meeting with J. Allen, W. Meredith, A. Pidgeon (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$460.00	0.2	\$92.00
Azebu, Matt	Meeting with J. Allen, W. Meredith, A. Pidgeon (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$460.00	0.3	\$138.00
Boyce, Kyle	Continue to address notes on reorganization substantive testing workpaper.	\$350.00	1.5	\$525.00
Meredith, Wendy	Meeting with J. Allen, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$760.00	0.3	\$228.00
Meredith, Wendy	Review accounting guidance for equity backstop commitment agreement.	\$760.00	0.5	\$380.00
Murdock, Elizabeth	Review documentation related to bankruptcy matters.	\$660.00	1.0	\$660.00
Pidgeon, Andrew	Meeting with J. Allen, W. Meredith, M. Azebu (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$760.00	0.3	\$228.00
Pidgeon, Andrew	Meeting with J. Allen, W. Meredith, M. Azebu (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$760.00	0.2	\$152.00
10/21/2019				
Boyce, Kyle	Address notes related to reorganization substantive testing workpaper.	\$350.00	1.0	\$350.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy reorganization substantive testing approach.	\$460.00	0.5	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/21/2019				
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy reorganization substantive testing approach.	\$460.00	0.5	\$230.00
Martin, Blake	Clear notes within the bankruptcy reorganization substantive testing working paper.	\$460.00	0.5	\$230.00
10/23/2019				
Gillam, Tim	Review the terms of the plan of reorganization filed by bondholders (including Elliott Management).	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Meet with J. Garboden, S. Hunter (PG&E), S. Jasinski, M. Azebu (Deloitte) to discuss accounting related to settlement agreements and equity backstop agreements.	\$760.00	0.5	\$380.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding bankruptcy control matrix.	\$460.00	1.0	\$460.00
10/24/2019				
Gillam, Tim	Review the bankruptcy accounting guidance.	\$760.00	1.5	\$1,140.00
Subtotal for Post Bankruptcy Matters:			76.2	\$40,800.00
<i>Preparation of Fee Applications</i>				
10/01/2019				
Azebu, Matt	Continue preparation of July 2019 monthly fee application.	\$230.00	3.0	\$690.00
10/02/2019				
Gutierrez, Dalia	Update first monthly fee application.	\$200.00	4.3	\$860.00
Gutierrez, Dalia	Continue to update first monthly fee application.	\$200.00	3.7	\$740.00
10/03/2019				
Gutierrez, Dalia	Finalize first monthly fee statement.	\$200.00	3.8	\$760.00
Gutierrez, Dalia	Begin preparation of second monthly fee statement.	\$200.00	4.2	\$840.00
Jin, Yezi	Prepare August'19 monthly fee statement billing details.	\$330.00	0.8	\$264.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/04/2019				
Azebu, Matt	Discussion with Y. Jin and M. Azebu (Deloitte) regarding the August 2019 billing documentation for fee statement.	\$230.00	0.5	\$115.00
Gutierrez, Dalia	Review first draft of June monthly fee statement.	\$200.00	3.0	\$600.00
Gutierrez, Dalia	Review additional July fee detail for the monthly fee statement.	\$200.00	5.0	\$1,000.00
Jin, Yezi	Discussion with Y. Jin and M. Azebu (Deloitte) regarding the August 2019 billing documentation for fee statement.	\$330.00	0.5	\$165.00
10/07/2019				
Azebu, Matt	Review June 2019 fee detail for monthly fee application.	\$230.00	1.5	\$345.00
10/08/2019				
Azebu, Matt	Prepare July 2019 fee detail for fee statement.	\$230.00	3.5	\$805.00
Jin, Yezi	Continues to prepare August 2019 billing documentation for fee statement.	\$330.00	2.0	\$660.00
Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	2.0	\$660.00
10/09/2019				
Gutierrez, Dalia	Review fee and expense data in preparation for the September monthly fee application.	\$200.00	5.2	\$1,040.00
Gutierrez, Dalia	Prepare first draft of first interim fee application.	\$200.00	2.8	\$560.00
Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	3.0	\$990.00
10/10/2019				
Azebu, Matt	Prepare July 2019 fee detail for fee statement.	\$230.00	1.0	\$230.00
Gutierrez, Dalia	Prepare first draft of the August monthly fee application.	\$200.00	4.0	\$800.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/11/2019				
Azebu, Matt	Prepare July 2019 fee detail for fee statement.	\$230.00	1.5	\$345.00
Gutierrez, Dalia	Finalize the second monthly fee application.	\$200.00	2.0	\$400.00
10/14/2019				
Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	2.5	\$825.00
10/15/2019				
Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	2.5	\$825.00
Jin, Yezi	Request additional August 2019 time entry support from engagement team members.	\$330.00	1.0	\$330.00
Meredith, Wendy	Review engagement letter and audit fee schedule related to fees to be billed during bankruptcy period.	\$380.00	0.5	\$190.00
10/16/2019				
Azebu, Matt	Prepare July 2019 monthly fee statement to be submitted to bankruptcy court.	\$230.00	2.0	\$460.00
Gutierrez, Dalia	Begin review of September fee detail in preparation for the monthly fee application.	\$200.00	4.3	\$860.00
10/17/2019				
Azebu, Matt	Continue to prepare July 2019 monthly fee statement to be submitted to bankruptcy court.	\$230.00	2.5	\$575.00
Gutierrez, Dalia	Review September fee detail in preparation for monthly fee statement.	\$200.00	4.4	\$880.00
Gutierrez, Dalia	Continue to review September fee detail in preparation for monthly fee statement.	\$200.00	3.6	\$720.00
Jin, Yezi	Follow-up requests for support for time entry with engagement team members in connection with August fee statement preparation.	\$330.00	0.2	\$66.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/18/2019				
Azebu, Matt	Prepare the August 2019 monthly fee statement to be submitted to bankruptcy court.	\$230.00	1.0	\$230.00
Gutierrez, Dalia	Update July fee detail as provided by team in preparation for the monthly fee statement.	\$200.00	2.0	\$400.00
10/19/2019				
Gutierrez, Dalia	Update July fee detail as provided by team in preparation for the monthly fee statement.	\$200.00	4.0	\$800.00
10/20/2019				
Gutierrez, Dalia	Prepare first draft of July monthly fee statement.	\$200.00	1.5	\$300.00
Gutierrez, Dalia	Update first draft of July monthly fee statement.	\$200.00	1.5	\$300.00
Gutierrez, Dalia	Prepare exhibits for the first draft of July monthly fee statement.	\$200.00	2.0	\$400.00
10/21/2019				
Gutierrez, Dalia	Review September fee detail in preparation for monthly fee statement.	\$200.00	4.5	\$900.00
Gutierrez, Dalia	Continue to review September fee detail in preparation for monthly fee statement.	\$200.00	3.5	\$700.00
10/22/2019				
Gutierrez, Dalia	Finalize August monthly fee application.	\$200.00	3.0	\$600.00
Gutierrez, Dalia	Provide comments to September fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
10/23/2019				
Gutierrez, Dalia	Finalize review of September fee detail in preparation for the monthly fee application.	\$200.00	2.0	\$400.00
10/24/2019				
Gutierrez, Dalia	Prepare draft of first interim fee application.	\$200.00	2.9	\$580.00
Subtotal for Preparation of Fee Applications:			112.7	\$25,010.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/01/2019				
Graf, Bill	Discussion with T. Gillam, J. Ncho Oguie, B. Rice, T. Kilkenny, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
Gyoerkoe, Michael	Discussion with T. Gillam, J. Ncho Oguie, B. Rice, T. Kilkenny, W. Graf (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Meeting with L. Schloetter, B. Rice (Deloitte), J. Zamzow, J. Perez (PG&E) related to classification of expenses tracked for regulatory matters.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Meeting with L. Schloetter, B. Rice (Deloitte), J. Zamzow, T. Huckabay, D. Hunter, C. Baxter, V. Wesley (PG&E) regarding classification of expenses tracked for regulatory matters.	\$580.00	2.5	\$1,450.00
Kilkenny, Tom	Research accounting for indirect disallowance on wildfire capital expenditures.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Discussion with T. Gillam, J. Ncho Oguie, B. Rice, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, B. Rice, T. Kilkenny, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
Rice, Blake	Meeting with L. Schloetter, S. Jasinski (Deloitte), J. Zamzow, J. Perez (PG&E) related to classification of expenses tracked for regulatory matters.	\$460.00	0.5	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/01/2019				
Rice, Blake	Discussion with T. Gillam, J. Ncho Oguie, T. Kilkenney, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$460.00	0.5	\$230.00
Rice, Blake	Meeting with L. Schloetter, S. Jasinski (Deloitte), J. Zamzow, T. Huckabay, D. Hunter, C. Baxter, V. Wesley (PG&E) regarding classification of expenses tracked for regulatory matters.	\$460.00	2.5	\$1,150.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding debrief over regulatory asset process meeting.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding debrief over regulatory asset process meeting.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Meeting with B. Rice, S. Jasinski (Deloitte), J. Zamzow, T. Huckabay, D. Hunter, C. Baxter, V. Wesley (PG&E) regarding classification of expenses tracked for regulatory matters.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Meeting with B. Rice, S. Jasinski (Deloitte), J. Zamzow, J. Perez (PG&E) related to classification of expenses tracked for regulatory matters.	\$390.00	0.5	\$195.00
10/07/2019				
Schloetter, Lexie	Supplement regulatory asset control workpaper with details about the cost order process.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Discussion with J. Zamzow, A. Kennedy, E. Parks, L. Reimann, V. Wesley (PG&E) regarding the wildfire regulatory assets process.	\$390.00	1.0	\$390.00
10/10/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte), C. Wong (PG&E) related to fire regulatory assets testing .	\$460.00	1.0	\$460.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/10/2019				
Schloetter, Lexie	Coordinate testing over fire regulatory assets with J. Zamzow, C. Wong (PG&E).	\$390.00	0.5	\$195.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte), C. Wong (PG&E) related to fire regulatory assets testing .	\$390.00	1.0	\$390.00
10/11/2019				
Schloetter, Lexie	Update the guided risk assessment of regulatory assets and liabilities.	\$390.00	3.5	\$1,365.00
10/14/2019				
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) related to control testing approach for fire related regulatory assets.	\$580.00	1.5	\$870.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) related to control testing approach for fire related regulatory assets.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice (Deloitte) related to control testing approach for fire related regulatory assets.	\$390.00	1.5	\$585.00
10/15/2019				
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) related to new control testing approach for fire related regulatory assets.	\$580.00	1.5	\$870.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) related to new control testing approach for fire related regulatory assets.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice (Deloitte) related to new control testing approach for fire related regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Create workpaper for guided risks of material misstatement related to wildfire safety plan regulatory assets and liabilities.	\$390.00	3.0	\$1,170.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/16/2019				
Jasinski, Samantha	Meeting with B. Rice, L. Schloetter (Deloitte), C. Wong, D. Quinn, J. Zamzow, V. Wesley (PG&E) regarding the forecast to actual control for fire related regulatory assets.	\$580.00	1.5	\$870.00
Rice, Blake	Meeting with S. Jasinski, L. Schloetter (Deloitte), C. Wong, D. Quinn, J. Zamzow, V. Wesley (PG&E) regarding the forecast to actual control for fire related regulatory assets.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Call with C. Wong, M. Madrigal (PG&E) regarding meeting for fire related regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Meeting with B. Rice, S. Jasinski (Deloitte), C. Wong, D. Quinn, J. Zamzow, V. Wesley (PG&E) regarding the forecast to actual control for fire related regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Prepare for meeting related to fire related regulatory assets control.	\$390.00	1.5	\$585.00
10/17/2019				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, L. Schloetter (Deloitte) regarding wildfire regulatory assets testing approach.	\$580.00	1.5	\$870.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte) regarding wildfire regulatory assets testing approach.	\$760.00	1.5	\$1,140.00
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, L. Schloetter (Deloitte) regarding wildfire regulatory assets testing approach.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Update documentation related to legal assessment control paperwork.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) regarding the company's regulatory accounting document control.	\$390.00	1.5	\$585.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/17/2019				
Schloetter, Lexie	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding wildfire regulatory assets testing approach.	\$390.00	1.5	\$585.00
10/18/2019				
Schloetter, Lexie	Document control workpaper related to the legal assessment over fire related regulatory assets.	\$390.00	2.0	\$780.00
10/21/2019				
Gillam, Tim	Call with T. Kilkenny (Deloitte) regarding disallowance accounting.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Call with T. Gillam (Deloitte) regarding disallowance accounting.	\$760.00	0.5	\$380.00
Schloetter, Lexie	Coordinate with D. Mok (PG&E) regarding regulatory assets and liabilities testing.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Perform research over the companies regulatory assets and liabilities reconciliation process by utilizing the company's reconciliations.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Update workpaper on guided risk assessment related to fire regulatory assets.	\$390.00	2.0	\$780.00
10/22/2019				
Rice, Blake	Review the fire related regulatory asset reconciliation control.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Assess risk related to wildfire safety plan regulatory assets and liabilities.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Document guided risk assessment for wildfire related regulatory assets and liabilities.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with A. Perriers (PG&E) related to regulatory asset testing over legal assessments control.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to regulatory asset testing over wildfire related regulatory asset control.	\$390.00	0.5	\$195.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/23/2019				
Schloetter, Lexie	Utilize Deloitte way workflow guidance in assessing regulatory asset and liability testing.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Perform review on guided risk assessments related to wildfire safety plan regulatory assets and liabilities.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Update documentation in risk assessment related to the regulatory assets related to the wildfire safety plan.	\$390.00	2.5	\$975.00
10/24/2019				
Schloetter, Lexie	Prepare for control fire asset control meeting related to reconciliations.	\$390.00	2.5	\$975.00
10/25/2019				
Rice, Blake	Meeting with L. Schloetter (Deloitte), D. Mok (PG&E) regarding reconciliation review control over fire regulatory assets.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Document control workpaper related to regulatory accounting fire related regulatory assets reconciliation process.	\$390.00	4.0	\$1,560.00
Schloetter, Lexie	Meeting with B. Rice (Deloitte), D. Mok (PG&E) regarding reconciliation review control over fire regulatory assets.	\$390.00	1.0	\$390.00
10/28/2019				
Schloetter, Lexie	Update fire regulatory asset reconciliation control workpaper.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Update fire related regulatory asset control workpaper.	\$390.00	2.5	\$975.00
10/29/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte), A. Koo (PG&E) regarding the updated legal assessment related to the wildfire safety plan regulatory assets.	\$460.00	0.5	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/29/2019				
Schloetter, Lexie	Discussion with B. Rice (Deloitte), A. Koo (PG&E) regarding the updated legal assessment related to the wildfire safety plan regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Review regulatory asset control workpaper.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Document legal assessment control related to the regulatory asset testing related to high risk accounts.	\$390.00	4.0	\$1,560.00
Schloetter, Lexie	Document legal assessment control related to the regulatory asset testing related to high risk accounts.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to the legal assessment of fire related regulatory assets and liabilities.	\$390.00	0.5	\$195.00
10/30/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding the control workpaper over the legal assessment related to the wildfire safety plan regulatory assets.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding the control workpaper over the legal assessment related to the wildfire safety plan regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document legal assessment control workpaper.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) regarding regulatory asset process for new memorandum accounts.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Perform research over legal assessment control for regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Update risk assessment related to high risk regulatory assets.	\$390.00	1.0	\$390.00
10/31/2019				
Rice, Blake	Review legal assessment of fire related regulatory assets.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Document selections related to the legal assessment control.	\$390.00	2.0	\$780.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/31/2019				
Schloetter, Lexie	Document legal assessment control workpaper for the design of the control.	\$390.00	4.5	\$1,755.00
Subtotal for Regulatory Accounting:			108.5	\$47,045.00
<b>Total</b>			<b>2,307.9</b>	<b>\$606,868.00</b>

#### Adjustment

Voluntary Reduction - 2018 NDT Audit Services				(\$20,484.00)
<b>Adjustment Subtotal :</b>				<b>(\$20,484.00)</b>
<b>Total</b>			<b>2,307.9</b>	<b>\$586,384.00</b>

### Recapitulation

Name	Rate	Hours	Fees
Barton, Doug	\$760.00	1.0	\$760.00
Clark, Brian	\$760.00	4.5	\$3,420.00
Gillam, Tim	\$760.00	25.0	\$19,000.00
Graf, Bill	\$760.00	0.5	\$380.00
Kilkenny, Tom	\$760.00	2.6	\$1,976.00
Meredith, Wendy	\$760.00	11.7	\$8,892.00
Ncho-Oguie, Jean-Denis	\$760.00	12.5	\$9,500.00
Pidgeon, Andrew	\$760.00	2.9	\$2,204.00
Sasso, Anthony	\$760.00	0.6	\$456.00
Weller, Curt	\$760.00	0.5	\$380.00
Barclay, Kelsey	\$660.00	3.0	\$1,980.00
Murdock, Elizabeth	\$660.00	8.2	\$5,412.00
Allen, Jana	\$580.00	3.9	\$2,262.00
Gyoerkoe, Michael	\$580.00	0.5	\$290.00
Jasinski, Samantha	\$580.00	9.0	\$5,220.00
Azebu, Matt	\$460.00	21.0	\$9,660.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

#### Recapitulation

Name	Rate	Hours	Fees
Hennessy, Vincent	\$460.00	0.5	\$230.00
Martin, Blake	\$460.00	30.7	\$14,122.00
Rice, Blake	\$460.00	25.0	\$11,500.00
Schloetter, Lexie	\$390.00	76.5	\$29,835.00
Basilico, Ellen	\$380.00	3.0	\$1,140.00
Bihm, Christy	\$380.00	1.0	\$380.00
Cochran, James	\$380.00	15.5	\$5,890.00
Donahue, Nona	\$380.00	16.0	\$6,080.00
Gillam, Tim	\$380.00	31.5	\$11,970.00
Hensel, Julia	\$380.00	1.0	\$380.00
Kilkenny, Tom	\$380.00	1.0	\$380.00
Meredith, Wendy	\$380.00	14.8	\$5,624.00
Ncho-Oguie, Jean-Denis	\$380.00	42.5	\$16,150.00
Pemberton, Tricia	\$380.00	7.5	\$2,850.00
Boyce, Kyle	\$350.00	13.0	\$4,550.00
Giamanco, Patrick	\$330.00	28.0	\$9,240.00
Jin, Yezi	\$330.00	14.5	\$4,785.00
Lanigan, Kerry	\$330.00	1.0	\$330.00
Murdock, Elizabeth	\$330.00	22.0	\$7,260.00
Varkey, Jamie	\$330.00	1.2	\$396.00
Murdock, Elizabeth	\$325.00	3.5	\$1,137.50
Brown, Aaron	\$290.00	10.0	\$2,900.00
Jasinski, Samantha	\$290.00	58.5	\$16,965.00
Kamra, Akanksha	\$290.00	33.5	\$9,715.00
Long, Brittany	\$290.00	75.0	\$21,750.00
Misra, Saurabh	\$290.00	43.0	\$12,470.00
Azebu, Matt	\$265.00	1.5	\$397.50
Adams, Haley	\$230.00	12.0	\$2,760.00
Azebu, Matt	\$230.00	82.8	\$19,044.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

#### Recapitulation

Name	Rate	Hours	Fees
Choudhury, Viki	\$230.00	46.5	\$10,695.00
Fazil, Mohamed	\$230.00	40.0	\$9,200.00
Hamner, Jack	\$230.00	118.5	\$27,255.00
Kipkirui, Winnie	\$230.00	53.7	\$12,351.00
Mantri, Arvind	\$230.00	1.0	\$230.00
Martin, Blake	\$230.00	104.0	\$23,920.00
Morley, Carlye	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	\$230.00	3.0	\$690.00
Rice, Blake	\$230.00	101.0	\$23,230.00
Varshney, Swati	\$230.00	109.0	\$25,070.00
Yuen, Jennifer	\$230.00	26.9	\$6,187.00
Uy, Rycel	\$225.00	5.0	\$1,125.00
Alfahhad, Abdulrahman	\$200.00	35.0	\$7,000.00
Bedi, Arpit	\$200.00	85.0	\$17,000.00
Gutierrez, Dalia	\$200.00	81.2	\$16,240.00
K, Kavya	\$200.00	30.0	\$6,000.00
Maheshwari, Radhika	\$200.00	4.0	\$800.00
Nambiar, Sachin	\$200.00	4.5	\$900.00
Schloetter, Lexie	\$200.00	104.0	\$20,800.00
Uy, Rycel	\$200.00	161.5	\$32,300.00
Boyce, Kyle	\$180.00	122.0	\$21,960.00
Brown, Erin	\$180.00	162.5	\$29,250.00
Chopra, Harshita	\$180.00	94.8	\$17,064.00
Jain, Jessica	\$180.00	1.5	\$270.00
Raj, Reshma	\$180.00	5.0	\$900.00
Fatima, Sana	\$120.00	7.0	\$840.00
Holker, Sangeeta	\$120.00	0.2	\$24.00
Madhuha, Myakala	\$120.00	1.0	\$120.00
Maraju, Bhaskar I-pa	\$120.00	6.2	\$744.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

#### Recapitulation

Name	Rate	Hours	Fees
Ravindran, Sarradha	\$120.00	10.0	\$1,200.00
Soni, Soni	\$120.00	8.5	\$1,020.00
Voluntary Reduction - 2018 NDT Audit Services			(\$20,484.00)
<b>Total</b>		<b>2,307.9</b>	<b>\$586,384.00</b>